

H.B. 67
PERSONAL PROPERTY TAXATION REVISIONS

Representative **Gage Froerer** proposes the following amendments:

1. *Page 14, Lines 423 through 429:*

423 (7) (a) Subsections (2) through (6) do not apply to qualifying exempt primary
424 residential rental personal property.

425 (b) (i) For the first calendar year in which a taxpayer qualifies for an exemption described in
Subsection (2), a county assessor may require a taxpayer to file a signed statement described in Section
59-2-306.

(ii) {For} Notwithstanding Section 59-2-306, for a calendar year after the calendar year
described in Subsection (7)(b)(i) in which a taxpayer qualifies for an exemption described in
426 Subsection 59-2-1115(2) for qualifying exempt primary residential rental personal property, a
427 signed statement described in Section 59-2-306 with respect to the qualifying exempt primary
428 residential rental personal property may only require the taxpayer to certify, under penalty of
429 perjury, that the taxpayer qualifies for the exemption under Subsection 59-2-1115(2).

2. *Page 24, Lines 734 through 738:*

734 (3) (a) For the first calendar year in which a taxpayer qualifies for an exemption described in
Subsection (2), a county assessor may require a taxpayer to file a signed statement described in Section
59-2-306.

(b) Notwithstanding Section 59-2-306 and subject to Subsection (4), for a calendar
735 year in which a taxpayer qualifies for an exemption described in Subsection (2) after the calendar year
described in Subsection (3)(a) , a signed
736 statement described in Section 59-2-306 with respect to the taxable tangible personal property
737 that is exempt under Subsection (2) may only require the taxpayer to certify, under penalty of
738 perjury, that the taxpayer qualifies for the exemption under Subsection (2).