

**PROPOSED TAX INCREASE AND BOND PROPOSITION
AMENDMENTS**

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ryan D. Wilcox

Senate Sponsor: _____

LONG TITLE

General Description:

This bill provides requirements for certain ballot propositions and tax increases.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ provides for the submission and posting of arguments in favor of and against certain ballot propositions or tax increases;
- ▶ requires a governing body of a taxing entity to conduct a public meeting to allow interested parties to:
 - present arguments in favor of and against certain ballot propositions or tax increases; and
 - provide oral testimony regarding the ballot proposition or tax increase; and
- ▶ requires a governing body of a taxing entity to provide remote access to the public meeting.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:



28 AMENDS:

29 **11-14-201**, as last amended by Laws of Utah 2006, Chapter 83

30 ENACTS:

31 **59-1-1601**, Utah Code Annotated 1953

32 **59-1-1602**, Utah Code Annotated 1953

33 **59-1-1603**, Utah Code Annotated 1953

34 **59-1-1604**, Utah Code Annotated 1953

35 **59-1-1605**, Utah Code Annotated 1953



37 *Be it enacted by the Legislature of the state of Utah:*

38 Section 1. Section **11-14-201** is amended to read:

39 **11-14-201. Election on bond issues -- Qualified electors -- Resolution and notice.**

40 (1) The governing body of any local political subdivision that wishes to issue bonds
41 under the authority granted in Section **11-14-103** shall~~[-]~~:

42 (a) at least 75 days before the date of election:

43 ~~[(a)]~~ (i) approve a resolution submitting the question of the issuance of the bonds to the
44 voters of the local political subdivision; and

45 ~~[(b)]~~ (ii) provide a copy of the resolution to:

46 ~~[(i)]~~ (A) the lieutenant governor; and

47 ~~[(ii)]~~ (B) the election officer, as defined in Section **20A-1-102**, charged with
48 conducting the election~~[-]~~; and

49 (b) comply with the requirements of Title 59, Chapter 1, Part 16, Proposed Tax
50 Increase and Bond Proposition Act.

51 (2) The local political subdivision may not issue the bonds unless the majority of the
52 qualified voters of the local political subdivision who vote on the bond proposition approve the
53 issuance of the bonds.

54 (3) Nothing in this section requires an election for the issuance of:

55 (a) refunding bonds; or

56 (b) other bonds not required by law to be voted on at an election.

57 (4) The resolution calling the election shall include a ballot proposition, in substantially
58 final form, that complies with the requirements of Subsection **11-14-206(2)**.

59 Section 2. Section **59-1-1601** is enacted to read:

60 **Part 16. Proposed Tax Increase and Bond Proposition Act**

61 **59-1-1601. Title.**

62 This part is known as the "Proposed Tax Increase and Bond Proposition Act."

63 Section 3. Section **59-1-1602** is enacted to read:

64 **59-1-1602. Definitions.**

65 As used in this part:

66 (1) (a) "Ballot proposition" means:

67 (i) an opinion question or other question concerning a tax increase submitted to voters
68 for their approval or rejection; or

69 (ii) a question submitted to voters concerning the issuance of bonds under Section
70 11-14-103.

71 (b) "Ballot proposition" does not include an initiative or referendum authorized under
72 Title 20A, Chapter 7, Issues Submitted to the Voters.

73 (2) "Determination date" means the earlier of the date:

74 (a) of an election at which a ballot proposition is considered by voters; or

75 (b) a governing body adopts a tax increase by a resolution or ordinance.

76 (3) "Election officer" is as defined in Section 20A-1-102.

77 (4) "Governing body" is as defined in Section 59-2-102.

78 (5) "Remote access" or "remotely accessed" means the ability of an individual to access
79 the proceedings of a public meeting described under this part via the Internet when the
80 individual is not physically present at the public meeting.

81 (6) "Tax increase" means:

82 (a) for a property tax levied under Chapter 2, Property Tax Act, a tax rate that exceeds
83 the taxing entity's certified tax rate, as defined in Section 59-2-924; or

84 (b) for a sales and use tax imposed under Chapter 12, Sales and Use Tax Act, a sales
85 and use tax rate that:

86 (i) is not currently imposed; or

87 (ii) exceeds the sales and use tax rate that is currently imposed.

88 (7) "Taxing entity" means:

89 (a) a taxing entity as defined in Section 59-2-102; or

90 (b) a county, city, or town authorized to impose a sales and use tax under Chapter 12,
91 Sales and Use Tax Act.

92 (8) "Eligible voter" means a person who:

93 (a) has registered to vote in accordance with Title 20A, Chapter 2, Voter Registration;

94 and

95 (b) is a resident of a voting district or precinct within the taxing entity that is holding
96 an election to consider a ballot proposition.

97 Section 4. Section **59-1-1603** is enacted to read:

98 **59-1-1603. Applicability of part.**

99 A taxing entity may not submit a ballot proposition or adopt a tax increase by resolution
100 or ordinance unless the taxing entity complies with this part.

101 Section 5. Section **59-1-1604** is enacted to read:

102 **59-1-1604. Arguments for and against a ballot proposition or tax increase --**
103 **Rebuttal arguments -- Posting arguments.**

104 (1) (a) (i) A member of the governing body of a taxing entity shall submit to the
105 election officer an argument in favor of a ballot proposition or tax increase.

106 (ii) If two or more members of the governing body of a taxing entity wish to submit an
107 argument under Subsection (1)(a)(i), the election officer shall designate one of the members of
108 the governing body to submit the argument described in Subsection (1)(a)(i).

109 (b) (i) (A) A member of the governing body of a taxing entity may submit to the
110 election officer an argument against the ballot proposition or tax increase.

111 (B) If two or more members of the governing body of a taxing entity wish to submit an
112 argument under Subsection (1)(b)(i)(A), the election officer shall designate one of the members
113 of the governing body to submit the argument described in Subsection (1)(b)(i)(A).

114 (ii) (A) If no submission is made under Subsection (1)(b)(i), any eligible voter may
115 submit to the election officer an argument against the ballot proposition or tax increase.

116 (B) If two or more eligible voters wish to submit an argument under Subsection
117 (1)(b)(ii)(A), the election officer shall designate one of the eligible voters to submit the
118 argument described in Subsection (1)(b)(ii)(A).

119 (c) (i) Subject to Subsection (1)(c)(ii), the election officer shall ensure that each
120 argument submitted under this Subsection (1):

- 121 (A) does not exceed 500 words in length; and
122 (B) is submitted not less than 60 days before the determination date.
123 (ii) The election officer shall ensure that each argument submitted under Subsection
124 (1)(b)(ii) is submitted not less than 50 days before the determination date.
125 (2) (a) When the election officer has received the arguments in favor of and against a
126 ballot proposition or tax increase, the election officer shall immediately send, via email or mail:
127 (i) a copy of the argument in favor of the ballot proposition or tax increase to the
128 author of the argument against the ballot proposition or tax increase; and
129 (ii) a copy of the argument against the ballot proposition or tax increase to the author of
130 the argument in favor of the ballot proposition or tax increase.
131 (b) (i) The author of the argument in favor of the ballot proposition or tax increase may
132 submit to the election officer a rebuttal argument directed to the argument against the ballot
133 proposition or tax increase.
134 (ii) The author of the argument against the ballot proposition or tax increase may
135 submit to the election officer a rebuttal argument directed to the argument in favor of the ballot
136 proposition or tax increase.
137 (c) The election officer shall ensure that each rebuttal argument submitted under
138 Subsection (2)(b):
139 (i) does not exceed 250 words in length; and
140 (ii) is submitted not less than 40 days before the determination date.
141 (d) (i) An author of an argument described in Subsection (1) may designate a person to
142 submit a rebuttal argument described in this Subsection (2).
143 (ii) A person designated in Subsection (2)(d)(i) shall be an eligible voter.
144 (3) A person submitting an argument under this section shall provide the election
145 officer with:
146 (a) the person's name and address; and
147 (b) an email address by which the person may be contacted.
148 (4) (a) Except as provided in Subsection (4)(c), an author may not amend or change an
149 argument or rebuttal argument after the argument or rebuttal argument is submitted to the
150 election officer.
151 (b) Except as provided in Subsection (4)(c), the election officer may not alter an

152 argument or rebuttal argument in any way.

153 (c) The election officer and an author of an argument may jointly modify an argument
154 or a rebuttal argument after the argument or rebuttal argument is submitted if the election
155 officer and the author jointly agree that changes to the argument or rebuttal argument must be
156 made to correct spelling or grammatical errors.

157 (5) The governing body of a taxing entity shall:

158 (a) for arguments and rebuttal arguments directed to a ballot proposition only, post the
159 arguments and rebuttal arguments on the Statewide Electronic Voter Information Website as
160 described in Section [20A-7-801](#) for 30 consecutive days before the determination date;

161 (b) if a taxing entity has a public website, post all arguments and rebuttal arguments in
162 a prominent place on the taxing entity's public website for 30 consecutive days before the
163 determination date; and

164 (c) if the taxing entity publishes a newsletter or other periodical, post all arguments and
165 rebuttal arguments in the next scheduled newsletter or other periodical published before the
166 determination date.

167 (6) For purposes of posting an argument and rebuttal argument under Subsection (5),
168 the governing body of a taxing entity shall ensure that:

169 (a) a rebuttal argument is posted in the same manner as a direct argument;

170 (b) each rebuttal argument follows immediately after the direct argument that it seeks
171 to rebut; and

172 (c) information regarding the public meeting required by Section [59-1-1605](#) follows
173 immediately after the posted arguments, including:

174 (i) the date, time, and place of the public meeting;

175 (ii) that the public meeting can be remotely accessed; and

176 (iii) how and from what website the public meeting can be remotely accessed.

177 Section 6. Section **59-1-1605** is enacted to read:

178 **59-1-1605. Public meeting requirements.**

179 (1) The governing body of a taxing entity shall conduct a public meeting in accordance
180 with this section no more than 14, but at least 4, days before the determination date.

181 (2) (a) The governing body of the taxing entity shall allow equal time, within a
182 reasonable limit, for a presentation of the arguments:

- 183 (i) in favor of the ballot proposition or tax increase; and
184 (ii) against the ballot proposition or tax increase.
185 (b) The governing body of the taxing entity shall allow equal time, within a reasonable
186 limit, for rebuttal of the arguments presented under Subsection (2)(a).
187 (3) (a) A governing body of a taxing entity conducting a public meeting described in
188 Subsection (1) shall provide an interested party desiring to be heard an opportunity to present
189 oral testimony within reasonable time limits.
190 (b) The agenda required by Title 52, Chapter 4, Open and Public Meetings Act, for a
191 public meeting described in Subsection (1) may only include an item that notifies the public of:
192 (i) the presentation of arguments described in Subsection (2); and
193 (ii) the opportunity for an interested party to present oral testimony described under
194 Subsection (3)(a).
195 (c) A taxing entity shall hold a public meeting described in this section beginning at or
196 after 6 p.m.
197 (4) (a) A governing body of a taxing entity shall provide remote access to a public
198 meeting described in Subsection (1).
199 (b) For purposes of providing the remote access described in Subsection (4)(a), a
200 governing body of a taxing entity shall:
201 (i) if a taxing entity has a public website, provide the remote access described in
202 Subsection (4)(a) on the taxing entity's public website; or
203 (ii) establish a website on which to provide the remote access described in Subsection
204 (4)(a).
205 (c) The remote access described in Subsection (4)(a) shall include real-time audio and
206 video of the proceedings of the public meeting described in Subsection (1).

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Office of Legislative Research and General Counsel