

1                   **JOINT RESOLUTION REGARDING QUALIFICATIONS OF**  
2                   **STATE TAX COMMISSION MEMBERS**

3                                   2014 GENERAL SESSION

4                                   STATE OF UTAH

5                                   **Chief Sponsor: John L. Valentine**

6                                   House Sponsor: Dean Sanpei

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8                   **LONG TITLE**

9                   **General Description:**

10                   This joint resolution of the Legislature proposes to amend the Utah Constitution to  
11                   modify a provision relating to the State Tax Commission.

12                   **Highlighted Provisions:**

13                   This resolution proposes to amend the Utah Constitution to:

- 14                   ▶ eliminate a provision limiting membership on the State Tax Commission to no more  
15                   than two members from the same political party; and
- 16                   ▶ provide that the qualifications of State Tax Commission members are as provided  
17                   by statute.

18                   **Special Clauses:**

19                   This resolution directs the lieutenant governor to submit this proposal to voters.

20                   This resolution provides a contingent effective date of January 1, 2015, for this  
21                   proposal.

22                   **Utah Constitution Sections Affected:**

23                   AMENDS:

24                   **ARTICLE XIII, SECTION 6**

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26                   *Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each*  
27                   *of the two houses voting in favor thereof:*

28                   Section 1. It is proposed to amend Utah Constitution, Article XIII, Section 6, to read:

29                   **Article XIII, Section 6. [State Tax Commission.]**

30 (1) There shall be a State Tax Commission consisting of four members, [~~not more than~~  
31 ~~two of whom may belong to the same political party~~] with qualifications as provided by statute.

32 (2) With the consent of the Senate, the Governor shall appoint the members of the  
33 State Tax Commission for such terms as may be provided by statute.

34 (3) The State Tax Commission shall:

35 (a) administer and supervise the State's tax laws;

36 (b) assess mines and public utilities and have such other powers of original assessment  
37 as the Legislature may provide by statute;

38 (c) adjust and equalize the valuation and assessment of property among the counties;

39 (d) as the Legislature provides by statute, review proposed bond issues, revise local tax  
40 levies, and equalize the assessment and valuation of property within the counties; and

41 (e) have other powers as may be provided by statute.

42 (4) Notwithstanding the powers granted to the State Tax Commission in this  
43 Constitution, the Legislature may by statute authorize any court established under Article VIII  
44 to adjudicate, review, reconsider, or redetermine any matter decided by the State Tax  
45 Commission relating to revenue and taxation.

46 Section 2. **Submittal to voters.**

47 The lieutenant governor is directed to submit this proposed amendment to the voters of  
48 the state at the next regular general election in the manner provided by law.

49 Section 3. **Effective date.**

50 If the amendment proposed by this joint resolution is approved by a majority of those  
51 voting on it at the next regular general election, the amendment shall take effect on January 1,  
52 2015.