

# H.B. 51

## STATE TAX COMMISSION REPORT ON TAX PROVISIONS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 25, 2014 12:32 PM

Representative **Joel K. Briscoe** proposes the following amendments:

1. *Page 2, Lines 35 through 39:*

35 (1) "Designated tax provision" means:

36 {~~(a) the property tax residential exemption described in Section 59-2-103;~~}

(a) a property tax exemption provided in:

(i) Section 59-2-1104; or

(ii) Section 59-2-1106;

37 (b) a property tax {~~exemption, deferral, or~~} abatement provided in {~~Chapter 2, Part 11,~~

38 Exemptions, Deferrals, and Abatements} Section 59-2-1107 ;

39 (c) property tax relief provided in Chapter 2, Part 12, Property Tax Relief;

2. *Page 2, Line 55 through Page 3, Line 60:*

55 (e) a statement of:

56 (i) the actual revenue lost to the state or {~~a political subdivision~~} political subdivisions as a  
result of the

57 designated tax provision; or

58 (ii) if the actual revenue lost to the state or {~~a political subdivision~~} political subdivisions  
cannot be determined

59 or may not be disclosed in accordance with Section 59-1-403 or 59-1-404, an estimate of the

60 revenue lost to the state or {~~a political subdivision~~} political subdivisions as a result of the  
designated tax provision;