

H.B. 196

WILDFIRE MITIGATION AMENDMENTS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 11, 2015 1:27 PM

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

1. *Page 3, Lines 70 through 73:*

70 ~~{(4) In the case of real property owned as tenants in common, a tax credit under this~~
71 ~~section may only be claimed by one of the owners of the property.}~~
72 ~~{(5)}~~ (4) A tax credit under this section may not be carried forward or carried back.
73 ~~{(6)}~~ (5) (a) On or before October 1, 2017, the Revenue and Taxation Interim Committee

2. *Page 4, Lines 113 through 115:*

113 (2) (a) If a landowner performs wildfire mitigation measures on property within a qualified
114 wildfire mitigation area in compliance with this section, the landowner may apply to the
115 division for a wildfire mitigation tax credit certificate.

(b) Regardless of any shared or joint ownership of the property described in this Subsection (2), the division may only accept an application for a wildfire mitigation tax credit certificate from one landowner of that property.