

H.B. 327

PERSONAL PROPERTY TAX AMENDMENTS

Representative **Brian M. Greene** proposes the following amendments:

1. *Page 1, Lines 11 through 14:*

- 11 This bill:
- 12 ▶ addresses a property tax exemption for certain tangible personal property;
- 13 { ~~addresses State Tax Commission rulemaking authority; and~~ }
- ▶ addresses a signed statement requirement with respect to the property tax exemption; and
- 14 ▶ makes technical and conforming changes.

2. *Page 3, Lines 70 through 78:*

- 70 (4) (a) For the first calendar year in which a taxpayer qualifies for an exemption
- 71 described in Subsection (2), a county assessor may require the taxpayer to file a signed
- 72 statement described in Section 59-2-306.
- 73 (b) Notwithstanding Section 59-2-306 and subject to ~~{Subsection}~~ Subsections (4)(c) and
- (5), for a calendar
- 74 year in which a taxpayer qualifies for an exemption described in Subsection (2) after the
- 75 calendar year described in Subsection (4)(a), ~~{a signed statement described in Section 59-2-306~~
- 76 ~~with respect to the taxable tangible personal property that is exempt under Subsection (2) may~~
- 77 ~~only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the~~
- 78 ~~exemption under Subsection (2)}~~ a county assessor may not require the taxpayer to:
- (i) file another signed statement; or
- (ii) certify that the taxpayer qualifies for the exemption under Subsection (2) .
- (c) If a taxpayer that has claimed an exemption under Subsection (2) no longer qualifies to claim
- the exemption, the taxpayer shall notify the county assessor in writing on a form provided by the county
- assessor.