



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

March 2, 2016

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 245**, PERSONAL PROPERTY AMENDMENTS, by Senator D. Henderson, with the following amendments:

1. *Page 10, Lines 289 through 298:*

- 289 (29) "Personal property" includes:
- 290 (a) every class of property as defined in Subsection (30) that is the subject of
- 291 ownership and [~~not included within the meaning of the terms "real estate" and~~
- 292 ~~"improvements";~~] is not real estate or an improvement;
- 293 [~~(b) gas and water mains and pipes laid in roads, streets, or alleys;~~]
- 294 (b) any pipe laid in or affixed to land {~~where~~} whether or not the
- ownership of the pipe is separate from
- 295 the ownership of the underlying land, even if the pipe meets the definition of an
- improvement;
- 296 (c) bridges and ferries;
- 297 (d) livestock; and
- 298 (e) outdoor advertising structures as defined in Section 72-7-502.

Respectfully,

Deidre M. Henderson
Committee Chair

Voting: 4-0-3

3 SB0245.SC1.wpd LElder/LGE AVA/LGE 3/2/16 4:52 pm

Bill Number



SB0245

Action Class



S

Action Code



SCRAMD