

214 determined by the commission, information declared on an individual income tax return in
 215 accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption
 216 authorized under Section 59-2-103.

217 (4) (a) Each report and return shall be preserved for at least three years.

218 (b) After the three-year period provided in Subsection (4)(a) the commission may
 219 destroy a report or return.

220 (5) (a) Any person who violates this section is guilty of a class A misdemeanor.

221 (b) If the person described in Subsection (5)(a) is an officer or employee of the state,
 222 the person shall be dismissed from office and be disqualified from holding public office in this
 223 state for a period of five years thereafter.

224 (c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in
 225 accordance with Subsection (3)(o)(iii) or a person that requests information in accordance with
 226 Subsection (3)(o)(v):

227 (i) is not guilty of a class A misdemeanor; and

228 (ii) is not subject to:

229 (A) dismissal from office in accordance with Subsection (5)(b); or

230 (B) disqualification from holding public office in accordance with Subsection (5)(b).

231 (6) Except as provided in Section 59-1-404, this part does not apply to the property tax.

232 Section 2. **Sales tax exemption study.**

233 (1) ~~§~~ **(a)** ~~§~~ The Utah State Tax Commission, in consultation with the Office of the

233a Legislative

234 Fiscal Analyst, shall study ~~§~~ [;] and ~~§~~ prepare a report ~~§~~ [; and make recommendations] ~~§~~

234a on ~~§~~ [providing] ~~§~~ state

235 revenue losses due to sales and use tax exemptions under Section 59-12-104.

236 ~~§~~ [(2)] (b) ~~§~~ The Utah State Tax Commission and Office of the Legislative Fiscal

236a Analyst shall

237 present the findings of the report ~~§~~ [; including recommendations;] ~~§~~ to the Revenue and

237a Taxation

238 Interim Committee before November 30, 2017.

238a ~~§~~ **(2) (a) The Office of the Legislative Fiscal Analyst shall study and prepare a report on the**

238b **dynamic fiscal impact of the sales and use tax exemptions under Section 59-12-104.**

238c **(b) The Office of the Legislative Fiscal Analyst shall present the findings of the report**

238d **to the Revenue and Taxation Interim Committee before November 30, 2017.** ~~§~~

239 Section 3. **Repeal date.**