

1. Line 3 through 9:

3 LONG TITLE  $\hat{H}$ → [

4 **Committee Note:**

5 ~~The Revenue and Taxation Interim Committee recommended this bill.~~

6 ~~Legislative Vote: 15 voting for 0 voting against 3 absent~~ ← $\hat{H}$

7 **General Description:**

8 This bill modifies tax provisions.

9 **Highlighted Provisions:**

2. Line 807 through 814:

807 **59-2-303.3 (Effective 05/06/26) (Applies beginning 01/01/26)**Automatic review

808 for property with qualifying increase -- Reporting requirements.

809 (1) As used in this section[;]:

810 (a) [~~qualifying~~]**Qualifying** increase" means a valuation increase that is  $\hat{H}$ → equal to or  
810a more than 150% higher than the previous year's valuation for residential property, or ← $\hat{H}$

810b equal to or

811 more than [~~150%~~]350% higher than the previous year's valuation for  $\hat{H}$ → any other ← $\hat{H}$

811a property  $\hat{H}$ → that is not residential property, ← $\hat{H}$  that:

812 [(~~a~~)](i) is county assessed; and

813 [(~~b~~)](ii) on or after January 1 of the previous year and before January 1 of the current

814 year, has not had: