

H.B. 77

Tax Modifications

House Amendments

Amendment 1

January 26, 2026 11:20 AM

Representative **Norman K Thurston** proposes the following amendments:

1. *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 equal to or more than
811 150% higher than the previous year's valuation for residential property, or equal to or
812 more than [~~150%~~]350% higher than the previous year's valuation for any other property that is not
813 residential property, that:
814 [~~(a)~~](i) is county assessed; and
815 [~~(b)~~](ii) on or after January 1 of the previous year and before January 1 of the current
816 year, has not had: