

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

1. *Line 3 through 9:*

3 **LONG TITLE**

4 {**Committee Note:**}

5 {**The Revenue and Taxation Interim Committee recommended this bill.**}

6 {**Legislative Vote: 15 voting for 0 voting against 3 absent**}

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 **equal to or more than 150% higher than the previous year's valuation for residential property, or** equal to or more than [150%]350% higher than the previous year's valuation for **any other** property **that is not residential property**, 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 year, has not had: