

H.B. 77

Tax Modifications

House Amendments

Amendment 2

January 26, 2026 11:50 AM

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
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:

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: