

4th Sub. S.B. 78
Property Tax Relief Amendments

House Amendments

Amendment 2

March 05, 2026 09:15 AM

Representative **R. Neil Walter** proposes the following amendments:

1. *Line 1120 through 1133:*

- 1120 (ii) for the calendar year for which the exemption is granted; or
1121 [~~(d)~~](b) for a veteran claimant:
1122 [(i)]
1123 [(A)](i) **(A)** the taxes due for which the county or the commission grants an exemption;
1124 and
1125 [(B)] {**(ii)**} **(B)** for the calendar year for which the exemption is granted[; and] {;} ; **and**
(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:
(A) owned by the veteran claimant; and
(B) assessed for the calendar year for which the county grants an exemption.
1126 [(ii) a uniform fee on tangible personal property described in Section 59-2-405 that is:]
1127 [(A) owned by the veteran claimant; and]
1128 [(B) assessed for the calendar year for which the county grants an exemption.]
1129 (23) "Property taxes paid" means an amount equal to the sum of:
1130 (a) the amount of property taxes[; and for a veteran claimant, uniform fee,] **and for a veteran**
claimant, uniform fee, paid for the
1131 taxable year for which the individual applied for relief described in this chapter; and
1132 (b) the amount of the relief the county grants under this chapter.
1133 [(24) "Public assistance" means:]