

Senator **Luz Escamilla** proposes the following amendments:

1. *Line 21 through 30:*

- 21 Section **59-7-628**. is enacted to read:  
22 **59-7-628** Nonrefundable tax credit for property adjacent to a homeless campus.  
23 (1) As used in this section:  
24 (a) (i) "Homeless services campus" means a state homeless services campus facility:  
(A)  
25 where individuals who are experiencing homelessness have access to emergency  
26 shelter, behavioral and mental health treatment, and support services at one  
27 location;  
(B) that has the capacity to hold at least 500 year-round beds; and  
(C) that is constructed after January 1, 2026.  
28 (ii) "Homeless services campus" does not mean:  
29 (A) a behavioral health transition facility as that term is defined in Section 64-13-1;  
30 (B) a community correctional center as that term is defined in Section 64-13-1;

2. *Line 33 through 39:*

- 33 (E) a microshelter community; or  
34 (F) a noncongregate or overflow shelter.  
35 (b) "Qualifying property" means real property that is wholly or partially located within a  
36 one-mile radius of a homeless **services** campus.  
37 (c) "Qualifying taxpayer" means a taxpayer that:  
38 (i) owns a qualifying property; and  
39 (ii) receives a tax notice for the qualifying property.

3. *Line 47 through 56:*

- 47 **59-10-1049** Nonrefundable tax credit for property adjacent to a homeless  
48 campus.  
49 (1) As used in this section:  
50 (a) (i) "Homeless services campus" means a state homeless services campus facility:  
(A)  
51 where individuals who are experiencing homelessness have access to emergency  
52 shelter, behavioral and mental health treatment, and support services at one

53 location;

**(B) that has the capacity to hold at least 500 year-round beds; and**

**(C) that is constructed after January 1, 2026.**

54 (ii) "Homeless services campus" does not mean:

55 (A) a behavioral health transition facility as that term is defined in Section 64-13-1;

56 (B) a community correctional center as that term is defined in Section 64-13-1;

4. *Line 62 through 68:*

62 (i) owns a qualifying property; and

63 (ii) receives a tax notice for the qualifying property.

64 (c) "Qualifying property" means real property that is wholly or partially located within a  
65 one-mile radius of a homeless **services** campus.

66 (d) "Tax notice" means the notice provided to a taxpayer under Section 59-2-1317.

67 (2) A qualifying claimant may claim, in the taxable year in which the qualifying claimant  
68 receives a tax notice, a nonrefundable tax credit equal to 50% of the amount of taxes