

HB0124S01 compared with HB0124

~~{Omitted text}~~ shows text that was in HB0124 but was omitted in HB0124S01

inserted text shows text that was not in HB0124 but was inserted into HB0124S01

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1 ~~{Veteran Armed Forces Property Tax Exemption}~~ Veterans Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jill Koford

Senate Sponsor: Calvin R. Musselman

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3 **LONG TITLE**

4 **General Description:**

5 This bill amends ~~{the application requirements for claiming a property tax exemption available to military members who are disabled or killed in the line of duty or their surviving family members}~~
6 provisions related to veterans.

6 **Highlighted Provisions:**

7 This bill:

- 10 ▶ clarifies that a veteran claimant generally needs to apply only once for the property tax exemption available to military members who are disabled or killed in the line of duty or their surviving family members;
- 13 ▶ provides the circumstances under which a county may require reapplication;
- 14 ▶ provides the circumstances under which a county may require a statement of disability or other proof of disability; ~~{and}~~
- 14 ▶ **makes the accreditation requirements for a person assisting a veteran in applying for VA benefits applicable only if federal law requires accreditation;**
- 16 ▶

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makes the prohibition on a person assisting a veteran in applying for VA benefits from receiving compensation or guaranteeing benefits applicable only if federal law prohibits receipt of compensation or guaranteeing benefits;

- 19 ▸ requires disclosure of charges for assisting a veteran with an initial application, if any; and
16 ▸ makes technical and conforming changes.

Money Appropriated in this Bill:

23 None

Other Special Clauses:

25 This bill provides retrospective operation.

Utah Code Sections Affected:

27 AMENDS:

28 **59-2a-501** (Effective 05/06/26) (Applies beginning 01/01/26), as renumbered and amended by
Laws of Utah 2025, Chapter 172

30 **59-2a-502** (Effective 05/06/26) (Applies beginning 01/01/26), as renumbered and amended by
Laws of Utah 2025, Chapter 172

32 **71A-4-102** (Effective 05/06/26), as last amended by Laws of Utah 2025, Chapter 231

34 *Be it enacted by the Legislature of the state of Utah:*

35 Section 1. Section **59-2a-501** is amended to read:

36 **59-2a-501. (Effective 05/06/26) (Applies beginning 01/01/26) Veteran armed forces exemption amount.**

29 (1) [~~In accordance with this part, the~~] The amount of taxable value of eligible property described in Subsection (2) or (3) is exempt from taxation[~~if the eligible property is owned by a veteran claimant~~].

32 (2)

(a) Except as provided in Subsection (3), the amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the percentage of disability described in the statement of disability multiplied by the adjusted taxable value limit.

35 (b) The amount of an exemption calculated under Subsection (2)(a) may not exceed the taxable value of the eligible property.

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- (c) A county shall consider a veteran with a disability to have a 100% disability, regardless of the percentage of disability described on the statement of disability, if the United States Department of Veterans Affairs certifies the veteran in the classification of individual unemployability.
- 41 (d) A county may not allow an exemption claimed under this section if the percentage of disability listed on the statement of disability is less than 10%.
- 43 (3) The amount of taxable value of eligible property that is exempt under Subsection (1) is equal to the total taxable value of the veteran claimant's eligible property if the property is owned by:
- 46 (a) the unmarried surviving spouse of a veteran who was killed in action or died in the line of duty;
- 48 (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or
- 49 (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a disability:
- 51 (i) who served in the military service of the United States or the state [~~prior to~~] before January 1, 1921; and
- 53 (ii) whose percentage of disability described in the statement of disability is 10% or more.
- 55 (4) For purposes of this [~~section and Section 59-2a-502~~] exemption, an individual who received an honorable or general discharge from military service of an active component of the United States Armed Forces or a reserve component of the United States Armed Forces:
- 59 (a) is presumed to be a citizen of the United States; and
- 60 (b) may not be required to provide additional proof of citizenship to establish that the individual is a citizen of the United States.
- 62 (5) The Department of Veterans and Military Affairs created in Section 71A-1-201 shall, through an informal hearing held in accordance with Title 63G, Chapter 4, Administrative Procedures Act, resolve each dispute arising under this section concerning an individual's status as a veteran with a disability.
- 75 Section 2. Section **59-2a-502** is amended to read:
- 76 **59-2a-502. (Effective 05/06/26) (Applies beginning 01/01/26)Application -- Rulemaking authority.**
- 68 (1) A veteran claimant may claim an exemption [~~in accordance with~~] described in Section 59-2a-501[~~and this section~~] if the veteran claimant{+}[-] :
- 70 (a) owns the property eligible for the exemption at any time during the calendar year for which the veteran claimant claims the exemption[-] ; and
- 72 (b) complies with this section.

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- 73 (2)
- (a) ~~[Except as provided in-]~~ Unless an exception described in Section 59-2a-108 or Subsection (3) or (5) applies, a veteran claimant shall file~~;~~ an application for an exemption described in Section 59-2a-501 on or before September 1 of the calendar year for which the veteran claimant is first applying for the exemption~~;~~ .
- 77 (b) ~~[an application for an exemption described in Section 59-2a-501]~~ A veteran claimant shall file the application with the county in which the veteran claimant resides on September 1 of ~~[that]~~ the calendar year for which the veteran claimant is applying for the exemption.
- 81 ~~[(b)]~~ (c) An application ~~[described in Subsection (2)(a)]~~ shall include:
- 82 (i) a copy of the veteran's certificate of discharge from military service or other satisfactory evidence of eligible military service; and
- 84 (ii) for an application submitted under the circumstances described in Subsection (4)(a), a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (4)(a) takes effect.
- 87 ~~[(e)]~~ (d) A veteran claimant who is claiming an exemption for a veteran with a disability or a deceased veteran with a disability shall ensure that~~[- as part of the application described in this Subsection (2);]~~ the county has on file~~[- for the veteran related to the exemption;]~~ a statement of disability for the veteran with a disability or the deceased veteran with a disability.
- 92 ~~[(d)]~~ (e) If a veteran claimant is in compliance with Subsection ~~[(2)(e)]~~ (2)(d), a county may not require the veteran claimant to file another statement of disability or other proof of disability, except under the following circumstances:
- 95 (i) the percentage of disability has changed for the veteran with a disability or the deceased veteran with a disability; or
- 97 (ii) the veteran claimant is not the same individual who filed ~~[an]~~ the application for the exemption~~[- for the calendar year immediately preceding the current calendar year].~~
- 100 ~~[(e)]~~ (f) A county that receives an application described in Subsection (2)(a) shall provide the veteran claimant, within 30 days after the day on which the county received the application, ~~[provide the veteran claimant-]~~ with a receipt that states that the county received the veteran claimant's application.
- 104 (3) A county shall extend the September 1 application deadline by one additional year if~~[- on or after January 4, 2004]:~~

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- 106 (a) a military entity issues a written decision on or after January 4, 2004, that:
- 107 (i)
- (A) for a [~~potential~~] veteran claimant who is a living veteran, determines the veteran is a veteran with a disability; or
- 109 (B) for a [~~potential~~] veteran claimant who is the unmarried surviving spouse or minor orphan of a deceased veteran, determines the deceased veteran was a deceased veteran with a disability at the time the deceased veteran with a disability died; and
- 113 (ii) takes effect in a year before the current calendar year; or
- 114 (b) the county legislative body determines that:
- 115 (i) the veteran claimant or a member of the veteran claimant's immediate family had an illness or injury that prevented the veteran claimant from filing the application on or before the September 1 application deadline;
- 118 (ii) a member of the veteran claimant's immediate family died during the calendar year of the September 1 application deadline;
- 120 (iii) the veteran claimant was not physically present in the state for a time period of at least six consecutive months during the calendar year of the September 1 application deadline; or
- 123 (iv) the failure of the veteran claimant to file the application on or before the September 1 application deadline:
- 125 (A) would be against equity or good conscience; and
- 126 (B) was beyond the reasonable control of the veteran claimant.
- 127 (4)
- (a) A county shall allow a veteran claimant to amend an application described in Subsection [~~(2)~~ (2)] after the application deadline if, on or after January 4, 2004, a military entity issues a written decision:
- 130 (i) that the percentage of disability has changed:
- 131 (A) for a veteran with a disability, if the veteran with a disability is the veteran claimant; or
- 133 (B) for a deceased veteran with a disability, if the claimant is the unmarried surviving spouse or minor orphan of a deceased veteran with a disability; and
- 135 (ii) that takes effect in a year before the current calendar year.
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(b) A veteran claimant who files an amended application under Subsection (4)(a) shall include a statement, issued by a military entity, that gives the date on which the written decision described in Subsection (4)(a) takes effect.

139 (5)

(a) A qualifying disabled veteran claimant may submit an application described in Subsection [~~(2)~~ ~~(b)~~] (2) before the qualifying disabled veteran claimant owns a residence if the qualifying disabled veteran claimant:

142 (i) intends to purchase the residence as evidenced by a real estate purchase contract or similar documentation;

144 (ii) files the application in the county where the residence that the qualifying disabled veteran claimant intends to purchase is located; and

146 (iii) intends to use the residence as the qualifying disabled veteran claimant's primary residence.

148 (b)

(i) The county shall process the application and send the qualifying disabled veteran claimant a receipt, which shall also include documentation that:

150 (A) the application is preliminarily approved or denied; and

151 (B) if the application is preliminarily approved, the amount of the qualifying disabled veteran claimant's tax exemption calculated in accordance with Section 59-2a-501.

154 (ii) The county shall provide the receipt within 15 business days after the day on which the county received the application.

156 (6) After issuing the receipt described in Subsection [~~(2)(e)~~] (2)(f) or (5)(b), a county may not require a veteran claimant to file another application under Subsection (2) or (5), except under the following circumstances relating to the veteran claimant:

159 (a) the veteran claimant applies all or a portion of an exemption to tangible personal property;

161 (b) the percentage of disability changes for a veteran with a disability or a deceased veteran with a disability;

163 (c) the veteran with a disability dies;

164 (d) [~~a change in the veteran claimant's~~]ownership of the veteran claimant's primary residence changes;

166 (e) [~~a change in~~]the veteran claimant's occupancy of the primary residence for which the veteran claimant claims an exemption [~~under this section~~] changes; or

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(f) for an exemption relating to a deceased veteran with a disability or a veteran who was killed in action or died in the line of duty, the veteran claimant is not the same individual who filed an application for the exemption~~[-for the calendar year immediately preceding the current calendar year].~~

172 (7) A county may verify that real property for which a veteran claimant applies for an exemption is the veteran claimant's primary residence.

174 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may, by rule:

176 (a) establish procedures and requirements for amending an application described in Subsection (2);

178 (b) for purposes of Subsection (3)(b), define the terms:

179 (i) "immediate family"; or

180 (ii) "physically present";

181 (c) for purposes of Subsection (3)(b), provide the circumstances under which the failure of a veteran claimant to file an application on or before the September 1 application deadline:

184 (i) would be against equity or good conscience; and

185 (ii) is beyond the reasonable control of a veteran claimant; or

186 (d) for purposes of Subsection (5)(a), establish the type of documentation that is evidence of intent to purchase.

198 Section 3. Section 71A-4-102 is amended to read:

199 **71A-4-102. Requirements and prohibitions regarding assisting a claimant.**

201 (1) ~~[Each]~~ If required by federal law, a person offering to assist ~~[veterans]~~ a veteran in applying for VA benefits shall~~[:]~~

203 ~~[(a)]~~ _be accredited, in compliance with the provisions of C.F.R.[:] Title 38, Pensions, Bonuses, and Veterans' Relief, or, if under the supervision of an accredited attorney, meet the provisions of C.F.R.[:] Title 38, pertaining to authorized claim representation under an attorney[;and] .

207 ~~[(b) disclose in writing, in a format approved by the department that the claimant can retain, the federal laws, regulations, and rules governing assistance for VA benefits.]~~

209 (2)

(a) A person offering to assist a veteran in applying for VA benefits shall disclose in writing that a claimant can retain and in a format the department approves the federal laws, regulations, and rules governing assistance for VA benefits.

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- 212 (b) The disclosure [~~required by Subsection (1)(b)~~] shall specifically include:
- 213 [~~(a)~~] (i) the person's:
- 214 [~~(i)~~] (A) name;
- 215 [~~(ii)~~] (B) business address;
- 216 [~~(iii)~~] (C) business phone number; and
- 217 [~~(iv)~~] (D) the registration number from the VA;
- 218 [~~(b)~~] (ii) a statement of the claimant's rights regarding the assistance for VA benefits, including that
there is no charge or, if allowed by federal law, the charges, to the claimant or a member of the
claimant's family for assistance with the initial benefits application; and
- 222 [~~(e)~~] (iii) a statement that if, as a result of the person providing assistance for a claim, income is accrued
to the assisting person from the sale of a product or other services to the claimant, the income is both
justified and reasonable as compared with income from similar products and services available in
the state.
- 226 (3) No provisions of the form may be struck out or designated as nonapplicable.
- 227 (4) Disclosure forms, when completed, shall be:
- 228 (a) signed by both the person providing assistance and the claimant; and
- 229 (b) retained for three years by the assisting person.
- 230 (5) [~~Copies~~] The assisting person shall provide a copy of the disclosure form [~~shall be provided~~] to:
- 232 (a) the veteran on the day the form is completed and signed; and
- 233 (b) the department within five working days.
- 234 (6) A person seeking to receive compensation for preparation, presentation or prosecution of, or
advising, consulting or assisting an individual with a VA benefits matter that is allowed by federal
law, regulation, and rule governing the assistance for VA benefits shall, before rendering any
services, document in a written agreement the terms of the compensation signed by both parties that
complies with 38 C.F.R. Sec. 14.636.
- 239 (7) [~~A~~] Except as permitted by federal law or regulation governing the assistance for VA benefits, a
person may not:
- 241 (a) receive compensation for preparation, presentation, or prosecution of, or advising, consulting
or assisting an individual with, a VA benefits matter [~~, except as permitted under federal law or
regulation governing the assistance for VA benefits~~];
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(b) receive compensation for referring an individual to another person to prepare, present or prosecute, or advise, consult or assist the individual with, a VA benefits matter;

246 (c) receive, with respect to an individual's VA benefits matter, compensation for services rendered before the date on which a notice of disagreement, decision review, or appeal is filed, whichever comes first;

249 (d) guarantee, either directly or by implication, that any individual will receive specific VA benefits or that any individual will receive a specific level, percentage, or amount of VA benefits; or

252 (e) receive excessive or unreasonable fees as compensation for preparation, presentation or prosecution of, or advising, consulting or assisting an individual with, a VA benefits matter as described in 38 C.F.R. Sec. 14.636.

255 (8) The division may:

256 (a) accept complaints alleging violations of this section; and

257 (b) bring an enforcement action under Title 13, Chapter 11, Utah Consumer Sales Practices Act, against a person [~~who~~] that violates this section.

259 (9) Nothing in this chapter precludes a person from acting in a manner permitted by federal law.

261 Section 4. **Effective date.**

Effective Date.

This bill takes effect on May 6, 2026.

263 Section 5. **Retrospective Operation.**

Retrospective operation.

~~{ This bill has }~~ The actions affecting the following sections have retrospective operation to January 1, ~~{2026.}~~

2026:

266 (1) Section 59-2-501; and

267 (2) Section 59-2-502.

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