

Calvin R. Musselman proposes the following substitute bill:

Veterans Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Jill Koford

Senate Sponsor: Calvin R. Musselman

LONG TITLE

General Description:

This bill amends provisions related to veterans.

Highlighted Provisions:

This bill:

- 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;
 - provides the circumstances under which a county may require reapplication;
 - provides the circumstances under which a county may require a statement of disability or other proof of disability;
 - makes the accreditation requirements for a person assisting a veteran in applying for VA benefits applicable only if federal law requires accreditation;
 - 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;
 - requires disclosure of charges for assisting a veteran with an initial application, if any;
- and
- makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2a-501 (Effective 05/06/26) (Applies beginning 01/01/26), as renumbered and

29 amended by Laws of Utah 2025, Chapter 172
 30 **59-2a-502 (Effective 05/06/26) (Applies beginning 01/01/26)**, as renumbered and
 31 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**
 37 **forces exemption amount.**

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

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

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

46 (c) A county shall consider a veteran with a disability to have a 100% disability,
 47 regardless of the percentage of disability described on the statement of disability, if
 48 the United States Department of Veterans Affairs certifies the veteran in the
 49 classification of individual unemployability.

50 (d) A county may not allow an exemption claimed under this section if the percentage of
 51 disability listed on the statement of disability is less than 10%.

52 (3) The amount of taxable value of eligible property that is exempt under Subsection (1) is
 53 equal to the total taxable value of the veteran claimant's eligible property if the property
 54 is owned by:

55 (a) the unmarried surviving spouse of a veteran who was killed in action or died in the
 56 line of duty;

57 (b) a minor orphan of a veteran who was killed in action or died in the line of duty; or

58 (c) the unmarried surviving spouse or minor orphan of a deceased veteran with a
 59 disability:

60 (i) who served in the military service of the United States or the state ~~[prior to]~~ before
 61 January 1, 1921; and

62 (ii) whose percentage of disability described in the statement of disability is 10% or

63 more.

64 (4) For purposes of this ~~[section and Section 59-2a-502]~~ exemption, an individual who
65 received an honorable or general discharge from military service of an active component
66 of the United States Armed Forces or a reserve component of the United States Armed
67 Forces:

68 (a) is presumed to be a citizen of the United States; and

69 (b) may not be required to provide additional proof of citizenship to establish that the
70 individual is a citizen of the United States.

71 (5) The Department of Veterans and Military Affairs created in Section 71A-1-201 shall,
72 through an informal hearing held in accordance with Title 63G, Chapter 4,
73 Administrative Procedures Act, resolve each dispute arising under this section
74 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 --**

77 **Rulemaking authority.**

78 (1) A veteran claimant may claim an exemption ~~[in accordance with]~~ described in Section
79 59-2a-501 ~~[and this section]~~ if the veteran claimant~~[-]~~ :

80 (a) owns the property eligible for the exemption at any time during the calendar year for
81 which the veteran claimant claims the exemption[-] ; and

82 (b) complies with this section.

83 (2)(a) ~~[Except as provided in-]~~ Unless an exception described in Section 59-2a-108 or
84 Subsection (3) or (5) applies, a veteran claimant shall file~~[-]~~ an application for an
85 exemption described in Section 59-2a-501 on or before September 1 of the calendar
86 year for which the veteran claimant is first applying for the exemption[-] .

87 (b) ~~[an application for an exemption described in Section 59-2a-501]~~ A veteran claimant
88 shall file the application with the county in which the veteran claimant resides on
89 September 1 of ~~[that]~~ the calendar year for which the veteran claimant is applying for
90 the exemption.

91 ~~[(b)]~~ (c) An application ~~[described in Subsection (2)(a)-]~~ shall include:

92 (i) a copy of the veteran's certificate of discharge from military service or other
93 satisfactory evidence of eligible military service; and

94 (ii) for an application submitted under the circumstances described in Subsection
95 (4)(a), a statement, issued by a military entity, that gives the date on which the
96 written decision described in Subsection (4)(a) takes effect.

- 97 ~~[(e)]~~ (d) A veteran claimant who is claiming an exemption for a veteran with a disability
 98 or a deceased veteran with a disability shall ensure that~~[- as part of the application~~
 99 ~~described in this Subsection (2),]~~ the county has on file~~[- for the veteran related to the~~
 100 ~~exemption,]~~ a statement of disability for the veteran with a disability or the deceased
 101 veteran with a disability.
- 102 ~~[(d)]~~ (e) If a veteran claimant is in compliance with Subsection ~~[(2)(e)]~~ (2)(d), a county
 103 may not require the veteran claimant to file another statement of disability or other
 104 proof of disability, except under the following circumstances:
 105 (i) the percentage of disability has changed for the veteran with a disability or the
 106 deceased veteran with a disability; or
 107 (ii) the veteran claimant is not the same individual who filed ~~[an]~~ the application for
 108 the exemption~~[- for the calendar year immediately preceding the current calendar~~
 109 ~~year].~~
- 110 ~~[(e)]~~ (f) A county that receives an application described in Subsection (2)(a) shall provide
 111 the veteran claimant, within 30 days after the day on which the county received the
 112 application, ~~[provide the veteran claimant-]~~with a receipt that states that the county
 113 received the veteran claimant's application.
- 114 (3) A county shall extend the September 1 application deadline by one additional year if~~[-~~
 115 ~~on or after January 4, 2004]:~~
- 116 (a) a military entity issues a written decision on or after January 4, 2004, that:
 117 (i)(A) for a ~~[potential]~~ veteran claimant who is a living veteran, determines the
 118 veteran is a veteran with a disability; or
 119 (B) for a ~~[potential]~~ veteran claimant who is the unmarried surviving spouse or
 120 minor orphan of a deceased veteran, determines the deceased veteran was a
 121 deceased veteran with a disability at the time the deceased veteran with a
 122 disability died; and
 123 (ii) takes effect in a year before the current calendar year; or
 124 (b) the county legislative body determines that:
 125 (i) the veteran claimant or a member of the veteran claimant's immediate family had
 126 an illness or injury that prevented the veteran claimant from filing the application
 127 on or before the September 1 application deadline;
 128 (ii) a member of the veteran claimant's immediate family died during the calendar
 129 year of the September 1 application deadline;
 130 (iii) the veteran claimant was not physically present in the state for a time period of at

- 131 least six consecutive months during the calendar year of the September 1
132 application deadline; or
- 133 (iv) the failure of the veteran claimant to file the application on or before the
134 September 1 application deadline:
- 135 (A) would be against equity or good conscience; and
136 (B) was beyond the reasonable control of the veteran claimant.
- 137 (4)(a) A county shall allow a veteran claimant to amend an application described in
138 Subsection [~~(2)(b)~~] (2) after the application deadline if, on or after January 4, 2004, a
139 military entity issues a written decision:
- 140 (i) that the percentage of disability has changed:
- 141 (A) for a veteran with a disability, if the veteran with a disability is the veteran
142 claimant; or
143 (B) for a deceased veteran with a disability, if the claimant is the unmarried
144 surviving spouse or minor orphan of a deceased veteran with a disability; and
145 (ii) that takes effect in a year before the current calendar year.
- 146 (b) A veteran claimant who files an amended application under Subsection (4)(a) shall
147 include a statement, issued by a military entity, that gives the date on which the
148 written decision described in Subsection (4)(a) takes effect.
- 149 (5)(a) A qualifying disabled veteran claimant may submit an application described in
150 Subsection [~~(2)(b)~~] (2) before the qualifying disabled veteran claimant owns a
151 residence if the qualifying disabled veteran claimant:
- 152 (i) intends to purchase the residence as evidenced by a real estate purchase contract or
153 similar documentation;
- 154 (ii) files the application in the county where the residence that the qualifying disabled
155 veteran claimant intends to purchase is located; and
156 (iii) intends to use the residence as the qualifying disabled veteran claimant's primary
157 residence.
- 158 (b)(i) The county shall process the application and send the qualifying disabled
159 veteran claimant a receipt, which shall also include documentation that:
- 160 (A) the application is preliminarily approved or denied; and
161 (B) if the application is preliminarily approved, the amount of the qualifying
162 disabled veteran claimant's tax exemption calculated in accordance with
163 Section 59-2a-501.
- 164 (ii) The county shall provide the receipt within 15 business days after the day on

- 165 which the county received the application.
- 166 (6) After issuing the receipt described in Subsection [~~(2)(e)~~] (2)(f) or (5)(b), a county may
167 not require a veteran claimant to file another application under Subsection (2) or (5),
168 except under the following circumstances relating to the veteran claimant:
- 169 (a) the veteran claimant applies all or a portion of an exemption to tangible personal
170 property;
 - 171 (b) the percentage of disability changes for a veteran with a disability or a deceased
172 veteran with a disability;
 - 173 (c) the veteran with a disability dies;
 - 174 (d) [~~a change in the veteran claimant's~~]ownership of the veteran claimant's primary
175 residence changes;
 - 176 (e) [~~a change in~~]the veteran claimant's occupancy of the primary residence for which the
177 veteran claimant claims an exemption [~~under this section~~] changes; or
 - 178 (f) for an exemption relating to a deceased veteran with a disability or a veteran who was
179 killed in action or died in the line of duty, the veteran claimant is not the same
180 individual who filed an application for the exemption[~~for the calendar year~~
181 immediately preceding the current calendar year].
- 182 (7) A county may verify that real property for which a veteran claimant applies for an
183 exemption is the veteran claimant's primary residence.
- 184 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
185 commission may, by rule:
- 186 (a) establish procedures and requirements for amending an application described in
187 Subsection (2);
 - 188 (b) for purposes of Subsection (3)(b), define the terms:
 - 189 (i) "immediate family"; or
 - 190 (ii) "physically present";
 - 191 (c) for purposes of Subsection (3)(b), provide the circumstances under which the failure
192 of a veteran claimant to file an application on or before the September 1 application
193 deadline:
 - 194 (i) would be against equity or good conscience; and
 - 195 (ii) is beyond the reasonable control of a veteran claimant; or
 - 196 (d) for purposes of Subsection (5)(a), establish the type of documentation that is
197 evidence of intent to purchase.
- 198 Section 3. Section **71A-4-102** is amended to read:

- 199 **71A-4-102 (Effective 05/06/26). Requirements and prohibitions regarding**
 200 **assisting a claimant.**
- 201 (1) ~~[Each]~~ If required by federal law, a person offering to assist [veterans] a veteran in
 202 applying for VA benefits shall[:]
 203 ~~[(a)]~~ _be accredited, in compliance with the provisions of C.F.R.[:] Title 38, Pensions,
 204 Bonuses, and Veterans' Relief, or, if under the supervision of an accredited attorney,
 205 meet the provisions of C.F.R.[:] Title 38, pertaining to authorized claim
 206 representation under an attorney[;and] .
- 207 ~~[(b)]~~ disclose in writing, in a format approved by the department that the claimant can
 208 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
 210 writing that a claimant can retain and in a format the department approves the federal
 211 laws, regulations, and rules governing assistance for VA benefits.
- 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,
 219 including that there is no charge or, if allowed by federal law, the charges, to the
 220 claimant or a member of the claimant's family for assistance with the initial
 221 benefits application; and
- 222 ~~[(e)]~~ (iii) a statement that if, as a result of the person providing assistance for a claim,
 223 income is accrued to the assisting person from the sale of a product or other
 224 services to the claimant, the income is both justified and reasonable as compared
 225 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
 231 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
 235 of, or advising, consulting or assisting an individual with a VA benefits matter that is
 236 allowed by federal law, regulation, and rule governing the assistance for VA benefits
 237 shall, before rendering any services, document in a written agreement the terms of the
 238 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
 240 benefits, a person may not:
- 241 (a) receive compensation for preparation, presentation, or prosecution of, or advising,
 242 consulting or assisting an individual with, a VA benefits matter~~[-except as permitted~~
 243 ~~under federal law or regulation governing the assistance for VA benefits];~~
- 244 (b) receive compensation for referring an individual to another person to prepare, present
 245 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
 247 rendered before the date on which a notice of disagreement, decision review, or
 248 appeal is filed, whichever comes first;
- 249 (d) guarantee, either directly or by implication, that any individual will receive specific
 250 VA benefits or that any individual will receive a specific level, percentage, or amount
 251 of VA benefits; or
- 252 (e) receive excessive or unreasonable fees as compensation for preparation, presentation
 253 or prosecution of, or advising, consulting or assisting an individual with, a VA
 254 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
 258 Practices Act, against a person ~~[whø]~~ that violates this section.
- 259 (9) Nothing in this chapter precludes a person from acting in a manner permitted by federal
 260 law.

261 **Section 4. Effective Date.**

262 This bill takes effect on May 6, 2026.

263 **Section 5. Retrospective operation.**

264 The actions affecting the following sections have retrospective operation to January 1,
 265 2026:

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

267 (2) Section 59-2-502.