

RESOLUTION ON REVIEW OF TAX

COMMISSION CASES

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: Howard A. Stephenson

L. Alma Mansell
Craig L. Taylor
Robert F. Montgomery
Nathan C. Tanner
Michael G. Waddoups
Howard C. Nielson
Robert M. Muhlestein

R. Mont Evans
Alarik Myrin
LeRay McAllister
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L. Steven Poulton
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Craig A. Peterson

Lane Beattie
Millie M. Peterson
Blaze D. Wharton
Robert C. Steiner
Ed Mayne
Mike Dmitrich
Pete Suazo

A JOINT RESOLUTION OF THE LEGISLATURE PROPOSING TO AMEND THE UTAH CONSTITUTION; AMENDING THE REVENUE AND TAXATION ARTICLE TO AUTHORIZE A COURT TO ADJUDICATE, REVIEW, RECONSIDER, OR REDETERMINE A MATTER DECIDED BY THE STATE TAX COMMISSION OR BY A COUNTY BOARD OF EQUALIZATION RELATING TO REVENUE AND TAXATION; MAKING TECHNICAL CHANGES; AND PROVIDING AN EFFECTIVE DATE.

This resolution proposes to change the Utah Constitution as follows:

AMENDS:

ARTICLE XIII, SECTION 11

Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each of the two houses voting in favor thereof:

Section 1. It is proposed to amend Utah Constitution Article XIII, Section 11, to read:

Article XIII, Section 11. [Creation of State Tax Commission -- Membership -- Governor to appoint -- Terms -- Duties -- County boards -- Duties.]

(1) There shall be a State Tax Commission consisting of four members, not more than two of whom shall belong to the same political party.

(2) The members of the Commission shall be appointed by the Governor, by and with the consent of the Senate, for such terms of office as may be provided by law.

(3) (a) The State Tax Commission shall administer and supervise the tax laws of the State.

(b) It shall assess mines and public utilities and adjust and equalize the valuation and assessment of property among the several counties.

(c) It shall have such other powers of original assessment as the Legislature may provide.

(d) Under such regulations in such cases and within such limitations as the Legislature may prescribe, it shall review proposed bond issues, revise the tax levies of local governmental units, and equalize the assessment and valuation of property within the counties.

(4) The duties imposed upon the State Board of Equalization by the Constitution and Laws of this State shall be performed by the State Tax Commission.

(5) Notwithstanding the powers granted to the State Tax Commission in this Constitution, the Legislature may authorize any court established under Article VIII to adjudicate, review, reconsider, or redetermine any matter decided by the State Tax Commission or by a County Board of Equalization relating to revenue and taxation as provided by statute.

(6) In each county of this State there shall be a County Board of Equalization consisting of the Board of County Commissioners of said county.

(7) The County Boards of Equalization shall adjust and equalize the valuation and assessment of the real and personal property within their respective counties, subject to such regulation and control by the State Tax Commission as may be prescribed by law.

(8) The State Tax Commission and the County Boards of Equalization shall each have such other powers as may be prescribed by the Legislature.

Section 2. Submittal to electors.

The lieutenant governor is directed to submit this proposed amendment to the electors of the state of Utah at the next general election in the manner provided by law.

Section 3. Effective date.

(1) If approved by the electors of the state, the amendments proposed by this joint resolution take effect on January 1, 1999.

(2) Notwithstanding Subsection (1), the Legislature may apply the amendments proposed by this joint resolution retrospectively to July 1, 1994, to a statute authorizing a court to adjudicate, review, reconsider, or redetermine a decision issued by the State Tax Commission or a County Board

of Equalization relating to revenue and taxation, for which the Supreme Court, the Court of Appeals, or a district court has not issued a final unappealable judgment or order, if:

- (a) the Legislature expressly states that the statute is to be applied retrospectively; and
- (b) the statute does not enlarge, eliminate, or destroy a vested right.