

February 3, 1998

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 50**, LOCAL OPTION SALES TAX FOR CONSERVATION EASEMENTS FOR AGRICULTURAL USE, by Representative E. Olsen, with the following amendments:

1. Page 1, Line 3: After "**AGRICULTURAL**" insert "**OR WATER SOURCE PROTECTION**"
2. Page 1, Line 9: After "AGRICULTURAL" insert "OR WATER SOURCE PROTECTION"
3. Page 1, Line 14: After line 14 insert:
"**59-12-1302**, Utah Code Annotated 1953"
4. Page 1, Line 17: After line 17 insert:
"**59-12-1301. Definitions.**
As used in this part:
(1) "Aquifer recharge zone" means open land into which water can easily infiltrate into an aquifer;
(2) "Processing period" means a time period:
(a) beginning on the day on which a county notifies the commission of its intent to repeal a tax under this part;
(b) ending 30 calendar days after the day on which a county notifies the commission of its intent to repeal a tax under this part; and
(c) during which the commission performs procedures in preparation for a tax under this part to be repealed; and
(3) "Water source protection" means the preservation or maintenance of open land that is located within an aquifer recharge zone or watershed for the purposes of preserving or enhancing the quantity or quality of water in a stream, lake, aquifer, or other water source.

Bill Number

Action Class

Action Code

HB0050

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HCRAMD

Section 2. Section **59-12-1302** is enacted to read:"

5. Page 1, Line 18: At the beginning of line 18 delete "**59-12-1301**" and insert "**59-12-1302**"
6. Page 1, Line 24: After "agricultural" insert "or water source protection"
7. Page 2, Line 3: After "Agricultural" insert "or Water Source Protection"
8. Page 2, Line 8: After "agricultural" insert "or water source protection"
9. Page 2, Line 17: After "agricultural" insert "or water source protection"
10. Page 2, Line 20: After "Subsection" delete "(5)" and insert "(6)"
11. Page 2, Line 24: After line 24 insert:
"(5) If a county collects an amount of revenue equal to the revenue limit prescribed under Subsection (3)(c)(i), the county shall:
(a) notify the commission of its intent to repeal the tax at least 30 calendar days before the day on which the county repeals the tax;
and
(b) repeal the tax under this section beginning on the first day of the calendar quarter immediately following the last day of the processing period."
12. Page 2, Line 25: At the beginning of line 25 delete "(5)" and insert "(6)"
13. Page 2, Line 26: After "agricultural" insert "or water source protection" and after "years" insert ", the county shall"
14. Page 2, Line 27: After "(a)" delete the remainder of line 27 and insert:
"notify the commission of its intent to repeal the tax at least 30 calendar days before the day on which the county repeals the tax;
and
(b) repeal the tax under this section beginning on the first day of the calendar quarter immediately following the last day of the processing period; and"
14. Page 2, Line 28: Delete line 28
15. Page 2, Line 29: At the beginning of line 29 delete "(b)" and insert "(c)"

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16. Page 2, Line 31: At the beginning of line 31 delete "(6)" and insert "(7)"
17. Page 3, Line 1: At the beginning of line 1 delete "(5)" and insert "(6)"

Respectfully,

Raymond W. Short
Committee Chair

Voting: 10-4-1

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