

1 **STUDY ON PROPERTY TAX RELIEF FOR**
2 **THE ELDERLY**

3 2001 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Trisha S. Beck**

6 **This act requires the Utah Tax Review Commission to study during the 2001 interim**
7 **methods to provide tax relief to elderly persons to help alleviate the burden of paying**
8 **property taxes.**

9 This act enacts uncodified material.

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

11 Section 1. **Study by Utah Tax Review Commission on tax relief for elderly.**

12 (1) As used in this section, "elderly persons" include:

13 (a) elderly persons who qualify for property tax relief:

14 (i) for the indigent provided for in Sections 59-2-1107 through 59-2-1109; or

15 (ii) under Title 59, Chapter 2, Part 12, Property Tax Relief; and

16 (b) elderly persons who do not qualify for property tax relief described in Subsection (1)(a)

17 but:

18 (i) are retired; and

19 (ii) have fixed incomes.

20 (2) The Utah Tax Review Commission shall, on or before the August 2001 interim
21 meeting, study methods to provide tax relief to elderly persons to help alleviate the burden of
22 paying property taxes.

23 (3) The Utah Tax Review Commission study required by this section:

24 (a) shall include:

25 (i) developing options for providing tax relief to elderly persons under the:

26 (A) property tax;

27 (B) individual income tax;



28 (C) sales and use tax; or
 29 (D) a combination of the taxes described in Subsections (3)(a)(i)(A) through (D);
 30 (ii) considering other options to help alleviate the burden of the elderly in paying property
 31 taxes including:
 32 (A) administrative options;
 33 (B) improving education; or
 34 (C) community resources; and
 35 (iii) reviewing whether to recommend legislation on any options developed in accordance
 36 with this Subsection (3); and
 37 (b) may include a review of any other issue relating to providing tax relief to elderly
 38 persons that the Utah Tax Review Commission determines to study.
 39 (4) The Utah Tax Review Commission shall report its findings and recommendations
 40 regarding the study required by this section:
 41 (a) on or before the September 2001 interim meeting, to the Utah Constitutional Revision
 42 Commission if the Utah Tax Review Commission recommends legislation on an option developed
 43 in accordance with Subsection (3) that requires an amendment to the Utah Constitution; and
 44 (b) on or before the October 2001 interim meeting, to the Revenue and Taxation Interim
 45 Committee.

Legislative Review Note
as of 1-29-01 5:25 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel