

**TAX REVIEW COMMISSION AMENDMENTS**

2002 GENERAL SESSION

STATE OF UTAH

**Sponsor: Chad E. Bennion**

**This act amends the Revenue and Taxation Code to repeal obsolete language relating to the duties of the Tax Review Commission and makes technical changes.**

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

**59-1-903**, as last amended by Chapter 159, Laws of Utah 1995

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

Section 1. Section **59-1-903** is amended to read:

**59-1-903. Duties.**

(1) The ~~[purpose of the]~~ review commission ~~[is to]~~ shall:

(a) establish an ongoing and comprehensive review of:

(i) the tax laws of this state and ~~[its]~~ the political subdivisions of this state; and ~~[of]~~

(ii) all issues related to revenue and taxation; and ~~[to]~~

(b) make recommendations to the governor and the Legislature ~~[as to]~~ on:

(i) specific tax issues; and

(ii) tax policy of the state and ~~[its]~~ the political subdivisions.

(2) The review commission~~[-upon request,]~~ may advise the governor, the Legislature, and political subdivisions on any proposed change of tax laws or tax policy.

~~[(2) The review commission shall study the taxation and regulation of the telecommunications industry and make a preliminary report to the governor, the Revenue and Taxation Interim Committee, and the Information Technology Commission on or before the 1995 November interim meeting.]~~