

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.]~~



Legislative Review Note
as of 1-22-02 9:40 AM

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

Office of Legislative Research and General Counsel