



UTAH STATE SENATE

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February 12, 2003

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 72, AMENDMENTS TO SPECIAL DISTRICTS AND LOCAL DISTRICTS FOR EXPANDED FIRE PROTECTION SERVICES**, by Senator D. Thomas, with the following amendments:

1. Page 1, Line 13: After "**services.**" insert "**The act requires counties and municipalities included within a certain type of district for fire protection, paramedic, and emergency services to reduce their certified tax rate to offset taxes imposed by the district for those services.**"
2. Page 19, Lines 568-570: Delete lines 568 through 570 and insert:

"(C) "Equalized fire protection tax rate" means the tax rate that results from:

(I) calculating, for each participating county and each participating municipality, the property tax revenue necessary to cover all of the costs associated with providing fire protection, paramedic, and emergency services:

(aa) for a participating county, in the unincorporated area of the county; and

(bb) for a participating municipality, in the municipality; and

(II) adding all the amounts calculated under Subsection (2)(i)(C)(I) for all participating counties and all participating municipalities and then dividing that sum by the aggregate taxable value of the property, as adjusted in accordance with Section 59-2-913:

(aa) for participating counties, in the unincorporated area of all participating counties; and

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(bb) for participating municipalities, in all the participating municipalities."

3. Page 19, Line 575: After "(I) for" delete "a participating county or"
4. Page 19, Line 579: After "(II) for" delete "a participating municipality or"
5. Page 20, Line 586: At the beginning of line 586 delete "(i)" and insert "(ii)"
6. Page 20, Line 588: After "the" delete "average" and insert "equalized fire protection"
7. Page 20, Line 589: At the beginning of line 589 delete "(ii)" and insert "(iii)"
8. Page 20, Line 590: At the beginning of line 590 delete "participating" and insert "annexing" and after "and each" delete "participating" and insert "annexing" and after "by" delete the colon
9. Page 20, Line 591: Delete line 591
10. Page 20, Line 592: At the beginning of line 592 delete "(B) if the fire district has no certified tax rate,"

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 5-0-3

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