

1 **PROHIBITION OF CLASS ACTIONS**
2 **RELATING TO TAXES OR FEES**
3 **ADMINISTERED BY THE STATE TAX**
4 **COMMISSION**

5 2004 GENERAL SESSION

6 STATE OF UTAH

7 **Sponsor: John L. Valentine**

8
9 **LONG TITLE**

10 **General Description:**

11 This bill addresses the authority to maintain a class action that relates to a tax or fee
12 administered by the State Tax Commission.

13 **Highlighted Provisions:**

14 This bill:

- 15 ▶ provides definitions; and
- 16 ▶ provides that a class action that relates to a tax or fee administered by the State Tax

17 Commission may not be maintained in any court or in any proceeding before the
18 State Tax Commission.

19 **Monies Appropriated in this Bill:**

20 None

21 **Other Special Clauses:**

22 This bill provides an effective date.

23 **Utah Code Sections Affected:**

24 ENACTS:

25 **59-1-304**, Utah Code Annotated 1953

26
27 *Be it enacted by the Legislature of the state of Utah:*



28 Section 1. Section **59-1-304** is enacted to read:

29 **59-1-304. Class action relating to a tax or fee administered by the commission**
30 **may not be maintained.**

31 A class action that relates to a tax or fee administered by the commission may not be
32 maintained in:

33 (1) any court; or

34 (2) any proceeding before the commission.

35 Section 2. **Effective date.**

36 (1) Subject to Subsection (2), if approved by two-thirds of all the members elected to
37 each house, this bill takes effect upon approval by the governor, or the day following the
38 constitutional time limit of Utah Constitution Article VII, Section 8, without the governor's
39 signature, or in the case of a veto, the date of veto override.

40 (2) This bill applies to an action for which a court of competent jurisdiction has not
41 issued an order as of the effective date of this bill certifying the action as a class action in
42 accordance with Utah Rules of Civil Procedure, Rule 23.

Legislative Review Note
as of 2-19-04 2:14 PM

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

Office of Legislative Research and General Counsel

Fiscal Note
Bill Number SB0250

**Prohibition of Class Actions Relating to Taxes or Fees Administered
by the State Tax Commission**

23-Feb-04
9:53 AM

State Impact

No significant fiscal impact.

Individual and Business Impact

No significant fiscal impact.

Office of the Legislative Fiscal Analyst