

Senator J. Stuart Adams proposes the following substitute bill:

QUALIFICATIONS OF STATE TAX

COMMISSIONERS

2010 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: J. Stuart Adams

House Sponsor: Todd E. Kiser

LONG TITLE

General Description:

This bill amends the State Tax Commission part to address qualifications of commissioners of the State Tax Commission.

Highlighted Provisions:

This bill:

- ▶ addresses the tax knowledge and experience required of commissioners of the State Tax Commission;
- ▶ repeals the qualification requirement for a commissioner of the State Tax Commission to give a bond; and
- ▶ makes technical and conforming changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-1-202, as enacted by Laws of Utah 1987, Chapter 4



26 **59-1-204**, as enacted by Laws of Utah 1987, Chapter 4



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

29 Section 1. Section **59-1-202** is amended to read:

30 **59-1-202. Qualifications of members of commission.**

31 (1) Members of the commission shall ~~[possess knowledge of tax policy and]~~ have:

32 (a) significant tax experience that is relevant to holding office as a commissioner;

33 (b) knowledge of tax administration [and have]; and

34 (c) executive and administrative experience.

35 (2) (a) At least one member of the commission shall have expertise in the theory and
36 practice of ad valorem taxation~~[, and at].~~

37 (b) At least one member of the commission shall have ~~[basic]~~ substantial knowledge in
38 the theory and practice of excise, income, sales, and corporate taxation.

39 (3) The membership of the commission shall represent composite skills in accounting,
40 auditing, property assessment, management, law, and finance.

41 Section 2. Section **59-1-204** is amended to read:

42 **59-1-204. Oath of office.**

43 (1) Before entering upon the duties of office, a member of the commission shall qualify
44 by taking the constitutional oath of office ~~[and giving a bond to the state in an amount~~
45 ~~prescribed by the director of the Division of Finance].~~

46 (2) The oath ~~[and bond]~~ described in Subsection (1) shall be recorded and filed. ~~[Bond~~
47 ~~premiums shall be paid by the state.]~~