

1 **ASSESSMENT, COLLECTIONS, AND REFUNDS ACT**

2 **AMENDMENTS**

3 2011 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Todd E. Kiser**

6 Senate Sponsor: J. Stuart Adams

8 **LONG TITLE**

9 **General Description:**

10 This bill amends the Assessment, Collections, and Refunds Act part to address
11 exceptions to the applicability of the part.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ provides that the Assessment, Collections, and Refunds Act does not apply to the
15 Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax part.

16 **Money Appropriated in this Bill:**

17 None

18 **Other Special Clauses:**

19 None

20 **Utah Code Sections Affected:**

21 ENACTS:

22 **59-1-1402.1**, Utah Code Annotated 1953

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

25 Section 1. Section **59-1-1402.1** is enacted to read:

26 **59-1-1402.1. Exceptions to applicability of this part.**

27 This part does not apply to:

28 (1) Chapter 2, Property Tax Act;

29 (2) Chapter 3, Tax Equivalent Property Act; or

(3) Chapter 4, Privilege Tax.