

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

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8   **LONG TITLE**

9   **Committee Note:**

10           The Revenue and Taxation Interim Committee recommended this bill.

11   **General Description:**

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

14   **Highlighted Provisions:**

15           This bill:

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

18   **Money Appropriated in this Bill:**

19           None

20   **Other Special Clauses:**

21           None

22   **Utah Code Sections Affected:**

23   ENACTS:

24           **59-1-1402.1**, Utah Code Annotated 1953

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

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



28            **59-1-1402.1. Exceptions to applicability of this part.**

29            This part does not apply to:

30            (1) Chapter 2, Property Tax Act;

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

32            (3) Chapter 4, Privilege Tax.

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**Legislative Review Note**  
**as of 11-17-10 1:49 PM**

**Office of Legislative Research and General Counsel**

# FISCAL NOTE

H.B. 36, 2011 General Session

SHORT TITLE: **Assessment, Collections, and Refunds Act Amendments**

SPONSOR: **Kiser, T.**

STATE OF UTAH

## STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

## LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for local governments.

## DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.