

1                   **CHARTER SCHOOL PROPERTY TAX AMENDMENTS**

2                                   2011 GENERAL SESSION

3                                   STATE OF UTAH

4                           **Chief Sponsor: Curtis S. Bramble**

5                           House Sponsor: Patrick Painter

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7 **LONG TITLE**

8 **General Description:**

9           This bill amends provisions related to charter schools.

10 **Highlighted Provisions:**

11           This bill:

12           ▶ provides that, for purposes of a property tax exemption, a charter school is  
13 considered to be a school district.

14 **Money Appropriated in this Bill:**

15           None

16 **Other Special Clauses:**

17           This bill provides an immediate effective date.

18           This bill has retrospective operation for a taxable year beginning on or after January 1,  
19 2008.

20 **Utah Code Sections Affected:**

21 ENACTS:

22           **53A-1a-522**, Utah Code Annotated 1953

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

25           Section 1. Section **53A-1a-522** is enacted to read:

26           **53A-1a-522. Property tax exemption for property owned by a charter school.**

27           For purposes of a property tax exemption for property of school districts under  
28 Subsection 59-2-1101(3)(a)(ii)(B), a charter school is considered to be a school district.

29           Section 2. **Effective date.**

30           If approved by two-thirds of all the members elected to each house, this bill takes effect  
31 upon approval by the governor, or the day following the constitutional time limit of Utah  
32 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto,  
33 the date of veto override.

34           Section 3. **Retrospective operation.**

35           This bill has retrospective operation for a taxable year beginning on or after January 1,  
36 2008.