



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
P.O. BOX 145030 • SALT LAKE CITY, UTAH 84114-5030 • (801) 538-1029

February 4, 2013

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 67**, PERSONAL PROPERTY TAXATION REVISIONS, by Representative G. Froerer, with the following amendments:

1. Page 11, Lines 316 through 322:

316 (30) (a) Subject to Subsection (30)(b), "qualifying exempt primary residential rental
317 personal property" means household furnishings, furniture, and equipment that:

318 (i) are used exclusively within a dwelling unit that is the primary residence of a
tenant;

= **(ii) are owned by the owner of the dwelling unit that is the primary residence of a**
tenant ;

319 and

320 {~~(ii)~~ **(iii)** after applying the residential exemption described in Section
59-2-103, are exempt

321 from taxation under this chapter in accordance with Subsection 59-2-1115(2).

322 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
the

2. Page 11, Line 334 through Page 12, Line 339:

334 (b) Subject to Subsection (32)(c), "residential property":

335 (i) except as provided in Subsection (32)(b)(ii), includes household furnishings,

336 furniture, and equipment if the household furnishings, furniture, and equipment are ∴

Bill Number



HB0067

Action Class



H

Action Code



HCRAMD

- 337 (A) used
exclusively within a dwelling unit that is the primary residence of a tenant; and
(B) owned by the owner of the dwelling unit that is the primary residence of a
tenant; and
338 (ii) does not include property used for transient residential use or condominiums
used
339 in rental pools.

1. Page 1, Lines 24 through 25:

- 24 Other Special Clauses:
25 This bill {~~has retrospective operation to~~} takes effect on January 1,
{~~2013~~} 2014

2. Page 25, Lines 744 through 745:

744

Section 7. {~~Retrospective operation.~~} Effective date.

745

This bill {~~has retrospective operation to~~} takes effect on January 1,
{~~2013~~} 2014 .

Respectfully,

Ryan D. Wilcox
Committee Chair

Voting: 13-0-3

3 HB0067.HC1.WPD 2/5/13 4:58 pm abradshaw/PVD RLR/PVD

Bill Number



HB0067

Action Class



H

Action Code



HCRAMD