

**S.B. 35**

**PROPERTY TAXATION OF BUSINESS PERSONAL PROPERTY**

Representative **Brad R. Wilson** proposes the following amendments:

1. *Page 3, Lines 75 through 79:*

75           (3) **(a) For the first calendar year in which a taxpayer qualifies for an exemption described in**  
**Subsection (2), a county assessor may require a taxpayer to file a signed statement described in Section**  
**59-2-306.**

**(b)** Notwithstanding Section 59-2-306, for a calendar year in which a taxpayer qualifies  
76 for an exemption described in Subsection (2) **after the calendar year described in Subsection (3)(a)** . a  
signed statement described in Section 59-2-306  
77 with respect to the taxable tangible personal property that is exempt under Subsection (2) may  
78 only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for the  
79 exemption under Subsection (2).