



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 25, 2015

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 327**, PERSONAL PROPERTY TAX AMENDMENTS, by Representative Johnny Anderson, with the following amendments:

1. *Page 1, Lines 11 through 14:*

- 11 This bill:
- 12 ▶ addresses a property tax exemption for certain tangible personal property;
- 13 {→ ~~addresses State Tax Commission rulemaking authority; and~~}
- ▶ addresses a signed statement requirement with respect to the property tax exemption; and
- 14 ▶ makes technical and conforming changes.

2. *Page 3, Lines 70 through 78:*

- 70 (4) (a) For the first calendar year in which a taxpayer qualifies for an exemption
- 71 described in Subsection (2), a county assessor may require the taxpayer to file a signed
- 72 statement described in Section 59-2-306.
- 73 (b) Notwithstanding Section 59-2-306 and subject to
- {~~Subsection~~} Subsections (4)(c) and (5), for a calendar
- 74 year in which a taxpayer qualifies for an exemption described in Subsection (2) after the
- 75 calendar year described in Subsection (4)(a), {~~a signed statement described in~~
- Section 59-2-306
- 76 with respect to the taxable tangible personal property that is exempt under

Bill Number



HB0327

Action Class



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- Subsection (2) may**
- 77 ~~only require the taxpayer to certify, under penalty of perjury, that the taxpayer~~
~~qualifies for the~~
- 78 ~~exemption under Subsection (2)}~~ a county assessor may not require the taxpayer
to:
- (i) file another signed statement; or
 - (ii) certify that the taxpayer qualifies for the exemption under Subsection (2)
 - (c) If a taxpayer that has claimed an exemption under Subsection (2) no longer
qualifies to claim the exemption, the taxpayer shall notify the county assessor in
writing on a form provided by the county assessor.

Respectfully,

Daniel McCay
Committee Chair

Voting: 5-4-4

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