



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 5, 2019

Mr. Speaker,

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 13**, INCOME TAX DOMICILE AMENDMENTS, by Senator C. S. Bramble, with the following amendments:

1. *Page 4, Lines 115 through 116:*

115 (8) (a) Subject to the requirements of this Subsection (8) and except as provided in
116 Subsection (8)(c), on or before {~~November 30, 2019~~} May 1, 2020, a county
assessor shall:

2. *Page 5, Lines 126 through 127:*

126 (ii) certifying whether during any portion of {~~calendar year 2019~~} the
current calendar year, the property receives a
127 residential exemption under Section 59-2-103; and

3. *Page 5, Lines 144 through 149:*

144 (d) If an ownership interest in residential property changes, the new owner of the
145 residential property, at the time title to the property is transferred to the new owner, shall
{file} make a
146 written declaration {~~with the county assessor~~} under penalty of perjury:
147 (i) certifying whether the property is residential property or part-year residential
148 property;
149 (ii) certifying whether the property receives a residential exemption under Section

4. *Page 6, Lines 165 through 167:*

165 residential property is the primary residence of a tenant of the property owner or the
property

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166 owner's spouse."

(f) The written declaration made under Subsection (8)(d) shall be remitted to the county assessor of the county where the property described in Subsection (8)(d) is located within five business days of the title being transferred to the new owner.

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167 ~~{(f)}~~ **(g)** (i) If, after receiving a written declaration filed under Subsection (8)(b) or (d), the

5. *Page 6, Lines 172 through 174:*

172 (ii) The redetermination provided in Subsection (8) ~~{(f)}~~ **(g)** (i)(A) shall be final unless

173 appealed within 30 days after the notice required by Subsection (8) ~~{(f)}~~ **(g)** (i)(B).

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174 ~~{(g)}~~ **(h)** (i) If a residential property owner fails to file a written declaration required by

6. *Page 6, Line 183 through Page 7, Line 185:*

183 Subsection (8) ~~{(g)}~~ **(h)** (i).

184 (ii) If a property owner fails to file a written declaration required by Subsection (8)(b)

185 or (d) after receiving the notice described in Subsection (8) ~~{(g)}~~ **(h)** (i), the property owner no longer

7. *Page 7, Lines 188 through 190:*

188 (iii) A property owner that is disqualified to receive the residential exemption under Subsection (8) ~~{(g)}~~ **(h)** (ii) may file an application described in Subsection (1) to determine whether

189 the owner is eligible to receive the residential exemption ~~{in the next calendar year}~~ .

(i) The requirements of this Subsection (8) do not apply to a county assessor in a county that has, for the five calendar years prior to 2019, had in place and enforced an ordinance described in Subsection (1).

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Respectfully,

Robert M. Spendlove
Chair

Voting: 10-0-4

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