

## H.B. 24

# PROPERTY TAX EXEMPTIONS, DEFERRALS, AND ABATEMENTS AMENDMENTS

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

JANUARY 29, 2019 1:30 PM

Representative **Steve Eliason** proposes the following amendments:

1. *Page 1, Lines 22 through 23:*

22           ▶        ~~{allows an armed forces property tax exemption regardless of when the claimant had~~  
23    ~~ownership of the property during the year the exemption is claimed}~~    expands the armed forces  
property tax exemption ; and

2. *Page 20, Line 597:*

597    the active duty claimant owns the property    eligible for the exemption    at any time during the calendar year  
for which the

3. *Page 20, Lines 604 through 607:*

604           (4) (a) Except as provided in Subsection (5) or (6), an active duty claimant shall, on or  
605    before September 1 of the calendar year for which the active duty claimant is applying for the  
606    exemption, file an application for an exemption with the county in which the active duty  
607    claimant resides    on September 1 of that calendar year .

4. *Page 20, Lines 608 through 612:*

608           (b) An application described in Subsection (4)(a) shall include:  
609           (i)   ~~{orders for qualifying active duty military service}~~    a completed travel voucher    or  
other satisfactory evidence of  
610    eligible military service    ~~{s}~~    ; and  
611           (ii) a statement that lists the dates on which the 200 days of qualifying active duty  
612    military service began and ended.

5. *Page 23, Line 707 through Page 24, Line 710:*

707           (3) (a) Except as provided in Subsection (4) or (5), a veteran claimant shall, on or  
708    before September 1 of the    calendar    year for which the veteran claimant is applying for the exemption,  
709    file an application for an exemption described in Section 59-2-1903 with the county in which  
710    the veteran claimant resides    on September 1 of that calendar year .