

TAX COMMISSION APPEAL AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Kay J. Christofferson

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies provisions related to judicial review of a decision of the State Tax Commission.

Highlighted Provisions:

This bill:

- requires the State Tax Commission to stay a case before the commission, if a commission decision involving the same taxpayer, the same tax type, and similar issues, is on appeal before a court.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

ENACTS:

59-1-613, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-1-613** is enacted to read:

59-1-613. Judicial appeal -- Mandatory stay of certain commission cases.

(1) When a commission decision is on appeal to a court, the commission shall, unless



28 all parties otherwise agree, stay an appeal before the commission, if the appeal before the court
29 and the appeal before the commission involves the same:

30 (a) taxpayer;

31 (b) type of tax; and

32 (c) legal issue or valuation principle.

33 (2) An appeal stayed in accordance with Subsection (1) is stayed until the court issues a
34 final decision on the appeal of the commission decision.