

TAX COMMISSION APPEAL AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Stewart E. Barlow

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 property tax appeal that is before the commission, if a commission decision involving the same taxpayer, the same legal issue or valuation principle, and to a material degree the same facts is before a court on judicial review.

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 review -- Mandatory stay of certain commission cases.

(1) Unless all parties otherwise agree, upon request, the commission shall stay an

29 appeal of the valuation or equalization of real or personal property, if:

30 (a) a commission decision on the valuation or equalization of real or personal property

31 is under judicial review; and

32 (b) the commission decision described in Subsection (1)(a) and the pending

33 commission appeal involve the same:

34 (i) taxpayer;

35 (ii) legal issue or valuation principle; and

36 (iii) to a material degree, facts.

37 (2) An appeal stayed in accordance with Subsection (1) is stayed until the court issues a

38 final decision after judicial review of the commission decision.