

PROPERTY TAX RELIEF AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Gene Davis

House Sponsor: Robert M. Spendlove

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 14 voting for 4 voting against 1 absent

General Description:

This bill modifies provisions relating to the tax relief commonly known as "circuit breaker."

Highlighted Provisions:

This bill:

- ▶ modifies the qualifications for circuit breaker tax relief;
 - ▶ changes the consumer price index used to adjust annual income qualifications;
 - ▶ prorates the amount of property taxes accrued and the amount of a homeowner's credit if the claimant buys or sells a residence after January 1 but on or before September 1;
 - ▶ requires approval by the State Tax Commission of application forms for circuit breaker relief;
 - ▶ modifies the refund procedure when the claimant's homeowner's credit is prorated;
- and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None



28 **Other Special Clauses:**

29 This bill provides retrospective operation.

30 **Utah Code Sections Affected:**

31 AMENDS:

32 **59-2-1202**, as last amended by Laws of Utah 2020, Chapter 238

33 **59-2-1203**, as last amended by Laws of Utah 2020, Chapter 238

34 **59-2-1204**, as last amended by Laws of Utah 1998, Chapter 309

35 **59-2-1206**, as last amended by Laws of Utah 2020, Chapter 238

36 **59-2-1208**, as last amended by Laws of Utah 2018, Chapters 405 and 456

37 **59-2-1209**, as last amended by Laws of Utah 2018, Chapters 405 and 456

38 **59-2-1211**, as last amended by Laws of Utah 2001, Chapters 221 and 310

39 **59-2-1220**, as last amended by Laws of Utah 2020, Chapter 238



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

42 Section 1. Section **59-2-1202** is amended to read:

43 **59-2-1202. Definitions.**

44 As used in this part:

45 (1) (a) "Allocation percentage" means the percentage calculated by dividing the
46 number of days in which a claimant who is a homeowner owns and occupies a residence during
47 a calendar year by the number of days in the calendar year.

48 (b) For purposes of calculating the allocation percentage, a homeowner is considered to
49 have occupied the residence during any time period that the homeowner owns the residence but
50 is admitted as an inpatient at a health care facility as defined in Section [26-55-102](#).

51 ~~[(+)]~~ (2) (a) "Claimant" means a homeowner or renter who:

52 (i) files a claim under this part for a residence;

53 (ii) is domiciled in this state for the entire calendar year for which a claim for relief is
54 filed under this part; and

55 (iii) on or before ~~[the]~~ December 31 of the year for which a claim for relief is filed
56 under this part, is:

57 (A) 66 years ~~[of age]~~ old or older if the individual was born on or before December 31,
58 1959; or

59 (B) 67 years ~~[of age]~~ old or older if the individual was born on or after January 1, 1960.

60 (b) Notwithstanding Subsection ~~[(+)]~~ (2)(a), "claimant" includes a surviving spouse:

61 (i) regardless of:

62 (A) the age of the surviving spouse; or

63 (B) the age of the deceased spouse at the time of death;

64 (ii) if the surviving spouse meets the requirements of this part except for the age
65 requirement;

66 (iii) if the surviving spouse is part of the same household of the deceased spouse at the
67 time of death of the deceased spouse; and

68 (iv) if the surviving spouse is unmarried at the time the surviving spouse files the
69 claim.

70 (c) If two or more individuals of a household are able to meet the qualifications for a
71 claimant, they may determine among them as to who the claimant shall be, but if they are
72 unable to agree, the matter shall be referred to the county legislative body for a determination
73 of the claimant of an owned residence and to the commission for a determination of the
74 claimant of a rented residence.

75 (3) "Consumer price index housing" means the Consumer Price Index - All Urban
76 Consumers, Housing United States Cities Average, published by the Bureau of Labor Statistics
77 of the United States Department of Labor.

78 ~~[(2)]~~ (4) (a) "Gross rent" means rent actually paid in cash or its equivalent solely for the
79 right of occupancy, at arm's-length, of a residence, exclusive of charges for any utilities,
80 services, furniture, furnishings, or personal appliances furnished by the landlord as a part of the
81 rental agreement.

82 (b) If a claimant ~~[occupies]~~ rents two or more residences in the year ~~[and does not own~~
83 ~~the residence as of the lien date]~~, "gross rent" means the total rent paid for the residences
84 during the one-year period for which the renter files a claim under this part.

85 ~~[(3)]~~ (5) (a) "Homeowner" means:

86 (i) an individual whose name is listed on the deed of a residence; or

87 (ii) if a residence is owned in a qualifying trust, an individual who is a grantor, trustor,
88 or settlor or holds another similar role in the trust.

89 (b) "Homeowner" does not include:

90 (i) if a residence is owned by any type of entity other than a qualifying trust, an
91 individual who holds an ownership interest in that entity; or

92 (ii) an individual who is listed on a deed of a residence along with an entity other than
93 a qualifying trust.

94 ~~[(4)]~~ (6) (a) "Homeowner's credit" means a credit against a claimant's property tax
95 liability.

96 (b) Except for purposes of Subsection 59-2-1208(1), "homeowner's credit" includes a
97 prorated homeowner's credit.

98 ~~[(5)]~~ (7) "Household" means the association of individuals who live in the same
99 dwelling, sharing the dwelling's furnishings, facilities, accommodations, and expenses.

100 ~~[(6) "Household"]~~ (8) (a) Except as provided in Subsection (8)(b), "household income"
101 means all income received by all members of a claimant's household in:

102 ~~[(a)]~~ (i) for a claimant who owns a residence, the calendar year preceding the calendar
103 year in which property taxes are due; or

104 ~~[(b)]~~ (ii) for a claimant who rents a residence, the year for which a claim is filed.

105 (b) "Household income" does not include income received by a member of a claimant's
106 household who is:

107 (i) under the age of 18; or

108 (ii) a parent or a grandparent, through blood, marriage, or adoption, of the claimant or
109 the claimant's spouse.

110 ~~[(7) (a) (i)]~~ (9) (a) "Income" means the sum of:

111 ~~[(A)]~~ (i) federal adjusted gross income as defined in Section 62, Internal Revenue
112 Code; and

113 ~~[(B)]~~ (ii) ~~all~~ nontaxable income ~~[as defined in Subsection (7)(b)]~~.

114 ~~[(i)]~~ (b) "Income" does not include:

115 ~~[(A)]~~ (i) aid, assistance, or contributions from a tax-exempt nongovernmental source;

116 ~~[(B)]~~ (ii) surplus foods;

117 ~~[(C)]~~ (iii) relief in kind supplied by a public or private agency; ~~[or]~~

118 ~~[(D)]~~ (iv) relief provided under this part or Part 18, Tax Deferral and Tax

119 Abatement~~[-]; or~~

120 (v) Social Security Disability Income payments received under the Social Security Act.

121 ~~[(b) For purposes of Subsection (7)(a)(i), "nontaxable]~~ (10) "Nontaxable income"
 122 means amounts excluded from adjusted gross income under the Internal Revenue Code,
 123 including:

124 ~~[(i)]~~ (a) capital gains;

125 ~~[(ii)]~~ (b) loss carry forwards claimed during the taxable year in which a claimant files
 126 for relief under this part or Part 18, Tax Deferral and Tax Abatement;

127 ~~[(iii)]~~ (c) depreciation claimed pursuant to the Internal Revenue Code by a claimant on
 128 the residence for which the claimant files for relief under this part or Part 18, Tax Deferral and
 129 Tax Abatement;

130 ~~[(iv)]~~ (d) support money received;

131 ~~[(v)]~~ (e) nontaxable strike benefits;

132 ~~[(vi)]~~ (f) cash public assistance or relief;

133 ~~[(vii)]~~ (g) the gross amount of a pension or annuity, including benefits under the
 134 Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq., and veterans disability pensions;

135 ~~[(viii)]~~ (h) except for payments described in Subsection (9)(b)(v), payments received
 136 under the Social Security Act;

137 ~~[(ix)]~~ (i) state unemployment insurance amounts;

138 ~~[(x)]~~ (j) nontaxable interest received from any source;

139 ~~[(xi)]~~ (k) workers' compensation;

140 ~~[(xii)]~~ (l) the gross amount of "loss of time" insurance; and

141 ~~[(xiii)]~~ (m) voluntary contributions to a tax-deferred retirement plan.

142 ~~[(8)]~~ (11) (a) "Property taxes accrued" means property taxes, exclusive of special
 143 assessments, delinquent interest, and charges for service, levied on 35% of the fair market
 144 value, as reflected on the assessment roll, of a claimant's residence in this state.

145 (b) For a mobile home, "property taxes accrued" includes taxes imposed on both the
 146 land upon which the home is situated and on the structure of the home itself, whether classified
 147 as real property or personal property taxes.

148 (c) The relief described in Subsection ~~[(8)]~~ (11)(a) constitutes:

149 (i) a tax abatement for the poor in accordance with Utah Constitution, Article XIII,
 150 Section 3; and

151 (ii) the residential exemption provided for in Section [59-2-103](#).

152 (d) ~~[(f)]~~ For purposes of this Subsection ~~[(8)]~~ (11), property taxes accrued are levied on
 153 the lien date, even if the claimant does not own a residence for the entire year.

154 ~~[(ii) If a claimant owns a residence on the lien date, property taxes accrued mean taxes
 155 levied on the lien date, even if that claimant does not own a residence for the entire year.]~~

156 ~~[(e) When a household owns and occupies two or more different residences in this state
 157 in the same calendar year, property taxes accrued shall relate only to the residence occupied on
 158 the lien date by the household as the household's principal place of residence.]~~

159 ~~[(f)]~~ (e) (i) If a residence is an integral part of a large unit such as a farm or a
 160 multipurpose or multidwelling building, property taxes accrued shall be calculated on the
 161 percentage that the value of the residence is of the total value of the unit.

162 (ii) For purposes of this Subsection ~~[(8)(f)]~~ (11)(e), "unit" refers to the parcel of
 163 property covered by a single tax statement of which the residence is a part.

164 (12) "Prorated homeowner's credit" means the homeowner's credit amount described in
 165 Section 59-2-1208 multiplied by the allocation percentage.

166 ~~[(9)]~~ (13) "Qualifying trust" means a trust holding title to real or tangible personal
 167 property for which an individual:

168 (a) makes a claim under this part;

169 (b) proves to the satisfaction of the county that title to the portion of the trust will
 170 revert in the individual upon the exercise of a power:

171 (i) by:

172 (A) the individual as grantor, trustor, settlor, or in another similar role of the trust;

173 (B) a nonadverse party; or

174 (C) both the individual and a nonadverse party; and

175 (ii) regardless of whether the power is a power:

176 (A) to revoke;

177 (B) to terminate;

178 (C) to alter;

179 (D) to amend; or

180 (E) to appoint; and

181 (c) is obligated to pay the taxes on that portion of the trust property ~~[beginning January~~
 182 ~~1 of the year]~~ during the year that the individual makes the claim.

183 ~~[(10)]~~ (14) (a) ~~[As used in this section, "rental]~~ "Rental assistance payment" means any
 184 payment that:

185 (i) is made by a:

186 (A) governmental entity;

187 (B) charitable organization; or

188 (C) religious organization; and

189 (ii) is specifically designated for the payment of rent of a claimant:

190 (A) for the calendar year for which the claimant seeks a renter's credit under this part;

191 and

192 (B) regardless of whether the payment is made to the~~[:]~~ claimant or the landlord.

193 ~~[(F) claimant; or]~~

194 ~~[(H) landlord.]~~

195 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 196 commission may make rules defining the terms:

197 (i) "governmental entity";

198 (ii) "charitable organization"; or

199 (iii) "religious organization."

200 ~~[(H)]~~ (15) (a) (i) "Residence" means the dwelling in this state, whether owned or
 201 rented, and so much of the land surrounding the dwelling, not exceeding one acre, as is
 202 reasonably necessary for use of the dwelling as a home.

203 (ii) "Residence" includes a dwelling that is:

204 (A) a part of a multidwelling or multipurpose building and a part of the land upon
 205 which the multidwelling or multipurpose building is built; and

206 (B) a mobile home or houseboat.

207 (b) "Residence" does not include personal property such as furniture, furnishings, or
 208 appliances.

209 (c) For purposes of this Subsection ~~[(H)]~~ (15), "owned" includes a vendee in
 210 possession under a land contract or one or more joint tenants or tenants in common.

211 Section 2. Section **59-2-1203** is amended to read:

212 **59-2-1203. Right to file claim -- Death of claimant.**

213 (1) (a) The right to file a claim under this part is personal to the claimant.

214 (b) The right to file a claim does not survive the claimant's death.

215 (c) The right to file a claim may be exercised on behalf of a claimant by:

216 (i) a legal guardian of the claimant; or

217 (ii) an attorney-in-fact of the claimant.

218 (2) (a) If a claimant dies after having filed a timely claim, the amount of the claim shall
219 be disbursed to another member of the household as determined by the commission by rule.

220 (b) If the claimant described in Subsection (2)(a) was the only member of the
221 household, the claim may be paid to the executor or administrator, except that if neither an
222 executor or administrator is appointed and qualified within two years of the filing of the claim,
223 the amount of the claim shall escheat to the state.

224 (3) If the claimant is the grantor, trustor, or settlor of or holds another similar role in a
225 qualifying trust and the claimant meets the requirements of this part, the claimant may claim
226 the portion of the credit and be treated as the owner of that portion of the property held in trust.

227 (4) The relief described in Subsection [59-2-1202](#)~~[(8)]~~[(11)](a) is in addition to any other
228 exemption or reduction for which a homeowner may be eligible, including the homeowner's
229 credit provided for in Section [59-2-1206](#).

230 Section 3. Section **59-2-1204** is amended to read:

231 **59-2-1204. Renter's and homeowner's credits authorized -- No interest allowed.**

232 (1) (a) If a claimant who owns a residence for a full calendar year files an application
233 for a homeowner's credit under Section [59-2-1206](#) and meets the requirements of this part, the
234 claimant's property tax liability for the calendar year is equal to property taxes accrued.

235 (b) If a claimant who owns a residence for less than the full calendar year files an
236 application for a homeowner's credit under Section [59-2-1206](#) and meets the requirements of
237 this part, the claimant's property tax liability for the residence for the calendar year is equal to
238 the amount calculated by multiplying the allocation percentage by the property taxes accrued.

239 (2) (a) A claimant meeting the requirements of this part may claim in any year [~~either~~]
240 a renter's credit under Section [59-2-1209](#), a homeowner's credit as provided under Section
241 [59-2-1208](#), or both.

242 (b) (i) If a claimant who owns a residence for a full calendar year claims a credit under
243 Subsection (2)(a), the credit shall be applied against the claimant's property taxes accrued.

244 (ii) If a claimant who owns a residence for less than the full calendar year claims a

245 credit under Subsection (2)(a), the county shall apply a prorated homeowner's credit against the
 246 claimant's property tax liability, as calculated in Subsection (1)(b), for the residence.

247 (3) Interest is not allowed on any payment made to a renter's credit claimant or a
 248 homeowner's credit claimant under this part.

249 (4) For purposes of this section, a claimant is considered to have owned a residence for
 250 less than the full calendar year if the claimant buys or sells the residence after January 1 and
 251 before September 1.

252 Section 4. Section **59-2-1206** is amended to read:

253 **59-2-1206. Application for homeowner's credit -- Time for filing -- Payment from**
 254 **General Fund.**

255 (1) (a) (i) A claimant applying for a homeowner's credit shall file annually an
 256 application for the credit with the county in which the residence for which the claimant is
 257 seeking a homeowner's credit is located before September 1.

258 (ii) Before September 1, a claimant shall reapply for a homeowner's credit in the
 259 county where the residence is located if the claimant sells the residence:

260 (A) after the claimant applies for a homeowner's credit on the residence; and

261 (B) before September 1.

262 (b) The application under this section shall:

263 (i) be on forms provided by~~[:]~~ the county that meet the requirements of Section
 264 59-2-1211; and

265 [~~(A) the commission; or~~]

266 [~~(B) the county in which the applicant resides; and~~]

267 (ii) include a household income statement signed by the claimant stating that:

268 (A) the income statement is correct; and

269 (B) the claimant qualifies for the credit.

270 (c) (i) Subject to Subsection (1)(c)(ii), a county shall apply the credit in accordance
 271 with this section and Section **59-2-1207** for the year in which the claimant applies for a
 272 homeowner's credit if the claimant meets the criteria for obtaining a homeowner's credit as
 273 provided in this part.

274 (ii) A homeowner's credit under this part may not exceed the claimant's property tax
 275 liability for the residence for the year in which the claimant applies for a homeowner's credit

276 under this part.

277 (d) A claimant may qualify for a homeowner's credit under this part regardless of
278 whether the claimant owes delinquent property taxes.

279 (2) (a) (i) The county shall compile a list of claimants and the homeowner's credits
280 granted to the claimants for purposes of obtaining payment from the General Fund for the
281 amount of credits granted.

282 (ii) A county may not obtain payment from the General Fund for the amount described
283 in Subsection 59-2-1202~~(8)~~(11).

284 (b) Upon certification by the commission the payment for the credits under this
285 Subsection (2) shall be made to the county on or before January 1 if the list of claimants and
286 the credits granted are received by the commission on or before November 30 of the year in
287 which the credits under this part are granted.

288 (c) If the commission does not receive the list under this Subsection (2) on or before
289 November 30, payment shall be made within 30 days of receipt of the list of claimants and
290 credits from the county.

291 Section 5. Section 59-2-1208 is amended to read:

292 **59-2-1208. Amount of homeowner's credit -- Cost-of-living adjustment --**
293 **Limitation -- General Fund as source of credit.**

294 (1) (a) Subject to Subsections (2) and (4), for a calendar year beginning on or after
295 January 1, ~~[2007]~~ 2021, a claimant may claim a homeowner's credit that does not exceed the
296 following amounts:

297	If household income is	Homeowner's credit
298	\$0 -- [\$9,159] <u>\$14,785</u>	[\$798] <u>\$1,027</u>
299	[\$9,160 -- \$12,214] <u>\$14,786 --</u> <u>\$18,716</u>	[\$696] <u>\$896</u>
300	[\$12,215 -- \$15,266] <u>\$18,717 --</u> <u>\$22,643</u>	[\$597] <u>\$768</u>
301	[\$15,267 -- \$18,319] <u>\$22,644 --</u> <u>\$26,572</u>	[\$447] <u>\$575</u>

302 [~~\$18,320 -- \$21,374~~] \$26,573 -- [~~\$348~~] \$448
\$30,503

303 [~~\$21,375 -- \$24,246~~] \$30,504 -- [~~\$199~~] \$256
\$34,198

304 [~~\$24,247 -- \$26,941~~] \$34,199 -- [~~\$98~~] \$126
\$37,666

305 (b) [(i)] For a calendar year beginning on or after January 1, [~~2008~~] 2022, the
306 commission shall increase or decrease the household income eligibility amounts and the credits
307 under Subsection (1)(a) by a percentage equal to the percentage difference between the
308 consumer price index housing for the preceding calendar year and the consumer price index
309 housing for calendar year [~~2006~~] 2020.

310 [(ii) For purposes of Subsection (1)(b)(i), the commission shall calculate the consumer
311 price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.]

312 (2) An individual may not receive the homeowner's credit under this section if:

313 (a) the individual is claimed as a personal exemption on another individual's federal
314 income tax return during any portion of a calendar year for which the individual seeks to claim
315 the homeowner's credit under this section; or

316 (b) the individual is a dependent with respect to whom another individual claims a tax
317 credit under Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for
318 which the individual seeks to claim the homeowner's credit under this section.

319 (3) A payment for a homeowner's credit allowed by this section, and provided for in
320 Section 59-2-1204, shall be paid from the General Fund.

321 (4) For a calendar year that begins on or after January 1, 2018, after the commission
322 has adjusted the homeowner credit amount under Subsection (1)(b), the commission shall
323 increase each homeowner credit amount under Subsection (1) by the following amounts:

- 324 (a) for a calendar year that begins on January 1, 2018, \$14;
- 325 (b) for a calendar year that begins on January 1, 2019, \$22;
- 326 (c) for a calendar year that begins on January 1, 2020, \$31;
- 327 (d) for a calendar year that begins on January 1, 2021, \$40; and
- 328 (e) for a calendar year that begins on or after January 1, 2022, \$49.

329 Section 6. Section 59-2-1209 is amended to read:

330 **59-2-1209. Amount of renter's credit -- Cost-of-living adjustment -- Renter's**
 331 **credit may be claimed only for rent that does not constitute a rental assistance payment --**
 332 **Limitation -- General Fund as source of credit -- Maximum credit.**

333 (1) (a) Subject to Subsections (2) and (3), for a calendar year beginning on or after
 334 January 1, ~~[2007]~~ 2021, a claimant may claim a renter's credit for the previous calendar year
 335 that does not exceed the following amounts:

336	If household income is	Percentage of rent allowed as a credit
337	\$0 -- [\$9,159] <u>\$14,785</u>	9.5%
338	[\$9,160 -- \$12,214] <u>\$14,786 --</u> <u>\$18,716</u>	8.5%
339	[\$12,215 -- \$15,266] <u>\$18,717 --</u> <u>\$22,643</u>	7.0%
340	[\$15,267 -- \$18,319] <u>\$22,644 --</u> <u>\$26,572</u>	5.5%
341	[\$18,320 -- \$21,374] <u>\$26,573 --</u> <u>\$30,503</u>	4.0%
342	[\$21,375 -- \$24,246] <u>\$30,504 --</u> <u>\$34,198</u>	3.0%
343	[\$24,247 -- \$26,941] <u>\$34,199 --</u> <u>\$37,666</u>	2.5%

344 (b) ~~[(i)]~~ For a calendar year beginning on or after January 1, ~~[2008]~~ 2022, the
 345 commission shall increase or decrease the household income eligibility amounts under
 346 Subsection (1)(a) by a percentage equal to the percentage difference between the consumer
 347 price index housing for the preceding calendar year and the consumer price index housing for
 348 calendar year ~~[2006]~~ 2020.

349 ~~[(ii)]~~ For purposes of Subsection (1)(b)(i), the commission shall calculate the consumer
 350 price index as provided in Sections ~~1(f)(4) and 1(f)(5), Internal Revenue Code.~~

351 (2) A claimant may claim a renter's credit under this part only for rent that does not
 352 constitute a rental assistance payment.

353 (3) An individual may not receive the renter's credit under this section if the individual

354 is:

355 (a) claimed as a personal exemption on another individual's federal income tax return
356 during any portion of a calendar year for which the individual seeks to claim the renter's credit
357 under this section; or

358 (b) a dependent with respect to whom another individual claims a tax credit under
359 Section 24(h)(4), Internal Revenue Code, during any portion of a calendar year for which the
360 individual seeks to claim the renter's credit under this section.

361 (4) A payment for a renter's credit allowed by this section, and provided for in Section
362 [59-2-1204](#), shall be paid from the General Fund.

363 (5) [~~For calendar years beginning on or after January 1, 2007, a~~] A credit under this
364 section may not exceed the maximum amount allowed as a homeowner's credit for each
365 income bracket under Subsection [59-2-1208](#)(1)(a).

366 Section 7. Section **59-2-1211** is amended to read:

367 **59-2-1211. Commission to provide forms and instructions -- County may prepare**
368 **forms and instructions -- County legislative body authority to adopt rules or ordinances.**

369 (1) The commission shall [~~prescribe and make available~~] provide suitable forms and
370 instructions for[~~:-~~] claimants and counties.

371 [~~(a) claimants, and~~]

372 [~~(b) counties.~~]

373 (2) A county is not required to use the forms and instructions [~~prescribed~~] provided by
374 the commission under Subsection (1) if the county prepares [~~suitable~~] forms and instructions
375 for a claimant that are:

376 (a) consistent with:

377 [~~(a)~~] (i) this chapter; and

378 [~~(b)~~] (ii) rules adopted by the commission[~~:-~~]; and

379 (b) approved by the commission.

380 (3) The county legislative body may adopt rules or ordinances to:

381 (a) effectuate the property tax relief under this part; and

382 (b) designate one or more persons to perform the functions given the county under this
383 part.

384 Section 8. Section **59-2-1220** is amended to read:

385 **59-2-1220. Extension of time for filing application -- County authority to make**
386 **refunds.**

387 (1) (a) ~~[The]~~ Except as provided in Subsection (1)(b), the commission or a county may
388 extend the time for filing ~~[a claim]~~ an application until December 31 of the year the ~~[claim]~~
389 application is required to be filed, if the commission or county finds that good cause exists to
390 extend the deadline.

391 **(b) The commission or a county may not extend the deadline for filing an application**
392 **under this part if the application is for a residence that the claimant purchased on or after**
393 **September 1.**

394 (2) (a) For purposes of this Subsection (2):

395 (i) "Abatement" means the amount of property taxes accrued that constitutes a tax
396 abatement for the poor in accordance with Subsection ~~59-2-1202~~~~[(8)]~~(11).

397 (ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.

398 (iii) "Property taxes due" means the taxes due to the county on a claimant's property:

399 (A) for which the county or the commission grants an abatement or a credit ~~[is granted~~
400 ~~by a county or the commission]~~; and

401 (B) for the calendar year for which the abatement or credit is granted.

402 (iv) "Property taxes paid" is an amount equal to the sum of:

403 (A) the amount of the property taxes paid to the county for the taxable year for which
404 the claimant is applying for the abatement or credit; and

405 (B) the amount of the abatement or credit the county or the commission grants.

406 (b) (i) ~~[A]~~ Except as provided in Subsection (2)(b)(ii), a county or the commission
407 granting an abatement or a credit to a claimant shall refund to that claimant an amount equal to
408 the amount by which the claimant's property taxes paid exceed the claimant's property taxes
409 due, if that amount is \$1 or more.

410 (ii) A county or the commission granting a prorated homeowner's credit to a claimant
411 shall refund an amount equal to the amount by which the property taxes paid exceed the
412 property taxes due, if that amount is \$1 or more, to:

413 (A) the seller of the residence if the seller, or a person on the seller's behalf, prepaid the
414 property taxes for the calendar year and the seller, or a person on the seller's behalf, requests a
415 refund; or

416 (B) the claimant, or a person on the claimant's behalf, under all other circumstances,
417 provided the claimant, or a person on the claimant's behalf, requests a refund.

418 Section 9. **Retrospective operation.**

419 This bill has retrospective operation to January 1, 2021.