

**TAX COMMISSION APPEAL AMENDMENTS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

House Sponsor: Stewart E. Barlow

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**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 the same legal issue or valuation principle 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

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*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) When a commission decision is before a court on judicial review, the commission**



28 shall, unless all parties otherwise agree, stay an appeal before the commission, if the judicial  
29 review before the court and the appeal before the commission involve 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 after judicial review of the commission decision.