

Senator Lincoln Fillmore proposes the following substitute bill:

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 substantially 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:



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

27 **59-1-613. Judicial review -- Mandatory stay of certain commission cases.**

28 (1) Unless all parties otherwise agree, the commission shall stay an appeal of the
29 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.