

SB0110S01 compared with SB0110

~~text~~ shows text that was in SB0110 but was deleted in SB0110S01.

text shows text that was not in SB0110 but was inserted into SB0110S01.

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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 ~~case~~ property tax appeal that is before the commission, if a commission decision involving the same taxpayer, the same ~~tax type, and 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:

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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) ~~{When a commission decision is before a court on judicial review, the commission shall, unless}~~ Unless all parties otherwise agree, the commission shall stay an appeal ~~{before the commission, if the judicial review before the court and the appeal before the commission}~~ of the valuation or equalization of real or personal property, if:

(a) a commission decision on the valuation or equalization of real or personal property is under judicial review; and

(b) the commission decision described in Subsection (1)(a) and the pending commission appeal involve the same:

~~{a}~~ (i) taxpayer;

~~{b}~~ (b) type of tax; and

~~{c}~~ (ii) legal issue or valuation principle~~{,}~~; and

(iii) to a material degree, facts.

(2) An appeal stayed in accordance with Subsection (1) is stayed until the court issues a final decision after judicial review of the commission decision.