

**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

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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 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

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*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, 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.