

## SB0110S02 compared with SB0110S01

~~deleted text~~ shows text that was in SB0110S01 but was deleted in SB0110S02.

inserted text shows text that was not in SB0110S01 but was inserted into SB0110S02.

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

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 ~~substantially~~ to a material degree the same facts is before a court on judicial review.

##### Money Appropriated in this Bill:

None

##### Other Special Clauses:

## SB0110S02 compared with SB0110S01

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) Unless all parties otherwise agree, upon request, the commission shall stay an appeal 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:

(i) taxpayer;

(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.