

4th Sub. S.B. 18

PROPERTY TAX EXEMPTION AMENDMENTS

Representative **Karianne Lisonbee** proposes the following amendments:

1. Page 1, Line 13:

13 property tax; ~~{and}~~

► amends filing requirements for a person that qualifies for the exemption that is based on aggregate taxable value in the county; and

2. Page 11, Lines 309 through 323:

309 (4) (a) For the first calendar year in which a taxpayer qualifies for an exemption
310 described in Subsection (2)~~[(a)](b)~~, a county assessor may require the taxpayer to file a signed
311 statement described in Section 59-2-306.

312 ~~{(b) Notwithstanding Section 59-2-306 and subject to Subsection (5), for a calendar~~
313 ~~year in which a taxpayer qualifies for an exemption described in Subsection (2)~~[(a)](b)~~ after the~~
314 ~~calendar year described in Subsection (4)(a), a signed statement described in Section 59-2-306~~
315 ~~with respect to the taxable tangible personal property that is exempt under Subsection~~
316 ~~(2)~~[(a)](b)~~ may only require the taxpayer to certify, under penalty of perjury, that the taxpayer~~
317 ~~qualifies for the exemption under Subsection (2)~~[(a)](b)~~.}~~

318 ~~{(c) If a taxpayer qualifies for an exemption described in Subsection (2)~~[(a)](b)~~ for five~~
319 ~~consecutive years and files a signed statement for each of those years in accordance with~~
320 ~~Section 59-2-306 and Subsection (4)(b), a }~~ **(b) A** county assessor may not require the taxpayer to file a
321 signed statement **described in Section 59-2-306** for each continuing consecutive year for which the
taxpayer qualifies for the
322 exemption **described in Subsection (2)(b)** .

323 ~~{(d)}~~ **(c)** If a taxpayer qualifies for an exemption described in Subsection ~~[(2)(b) or]~~ **(2)(c)**