

**Senator Lincoln Fillmore** proposes the following substitute bill:

**PROPERTY TAX DEFERRAL AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

House Sponsor: Robert M. Spendlove

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**LONG TITLE**

**General Description:**

This bill modifies the deferral provisions of the Property Tax Act.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ addresses property tax deferral for certain owners of a single-family residence;
- ▶ modifies the interest rate that applies to deferred property taxes;
- ▶ clarifies the required contents of an application for a deferral;
- ▶ directs the State Tax Commission to reimburse a requesting county for the amount of any property taxes that the county defers during a specified time period;
- ▶ addresses repayment of any money a county receives; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

This bill appropriates in fiscal year 2022:

- ▶ to the Utah State Tax Commission -- Tax Administration -- Property Tax Deferral, as a one-time appropriation:
  - from the General Fund ~~⌠~~→ ~~[\$10,000,000]~~ \$8,000,000 ←~~⌠~~ .

**Other Special Clauses:**

**2nd Sub. S.B. 25**



274 (35) The Judicial Council for compensation for special prosecutors, as provided in  
275 Section 77-10a-19.

276 (36) A state rehabilitative employment program, as provided in Section 78A-6-210.

277 (37) The Utah Geological Survey, as provided in Section 79-3-401.

278 (38) The Bonneville Shoreline Trail Program created under Section 79-5-503.

279 (39) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and  
280 78B-6-144.5.

281 (40) Indigent defense as provided in Title 78B, Chapter 22, Part 4, Utah Indigent  
282 Defense Commission.

283 (41) The program established by the Division of Facilities Construction and  
284 Management under Section 63A-5b-703 under which state agencies receive an appropriation  
285 and pay lease payments for the use and occupancy of buildings owned by the Division of  
286 Facilities Construction and Management.

287 (42) The State Tax Commission for reimbursing counties for deferred property taxes in  
288 accordance with Section 59-2-1802.

289 Section 6. **Appropriations.**

290 The following sums of money are appropriated for the fiscal year beginning July 1,  
291 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for  
292 fiscal year 2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures  
293 Act, the Legislature appropriates the following sums of money from the funds or accounts  
294 indicated for the use and support of the government of the state of Utah.

295 ITEM 1

296 To Utah State Tax Commission -- Tax Administration

297 From General Fund, One-time **H→ [\$10,000,000] \$8,000,000 ←H**

298 Schedule of Programs:

299 Property Tax Deferral **H→ [\$10,000,000] \$8,000,000 ←H**

300 The Legislature intends that:

301 (1) appropriations provided under this section be used to reimburse counties for  
302 deferred property taxes in accordance with Section 59-2-1802; and

303 (2) under Section 63J-1-603, appropriations provided under this section not lapse at the  
304 close of fiscal year 2023 and the use of any nonlapsing funds is limited to reimbursing counties