



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

January 31, 2022

Mr. President,

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 61**, DELINQUENT PROPERTY TAX COLLECTION AMENDMENTS, by Senator W. A. Harper, with the following amendments:

1. *Page 1, Lines 12 through 14:*

12 ▶ provides ~~{that}~~ when the state, a governmental entity, or a local
agency acting on behalf of a
13 political subdivision may ~~{not}~~ collect a delinquent property tax from the debtor's
14 overpayment or refund of income tax.

2. *Page 2, Lines 36 through 38:*

36 (c) The state, a governmental entity within the state, or a local agency acting on
behalf
37 of a political subdivision within the state may ~~{not proceed under this part when~~
~~the account~~
38 ~~receivable is for a property tax imposed under Title 59, Chapter 2, Property Tax Act~~
~~}~~ proceed under this part on an account receivable that is for a property tax
imposed under Title 59, Chapter 2, Property Tax Act, only if the account receivable
is three or more years delinquent .

Respectfully,

Bill Number



SB0061

Action Class



S

Action Code



SCRAMD

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Daniel McCay
Chair

Voting: 5-0-4

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