

**PERSONAL PROPERTY TAX AMENDMENTS**

2023 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Wayne A. Harper**

House Sponsor: Steve Eliason

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**LONG TITLE**

**General Description:**

This bill addresses assessment and taxation of noncapitalized personal property.

**Highlighted Provisions:**

This bill:

- ▶ repeals the election for assessment and taxation of noncapitalized personal property according to a schedule.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides retrospective operation.

**Utah Code Sections Affected:**

REPEALS:

**59-2-108**, as last amended by Laws of Utah 2020, Chapter 38

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. **Repealer.**

This bill repeals:

Section **59-2-108**, Election for assessment and taxation of noncapitalized personal property according to a schedule.

Section 2. **Retrospective operation.**

This bill has retrospective operation to January 1, 2023.