

Senator Michael S. Kennedy proposes the following substitute bill:

RADON NOTICE AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Michael S. Kennedy

House Sponsor: Katy Hall

LONG TITLE

General Description:

This bill allows for educational information about radon to be provided to residential property owners.

Highlighted Provisions:

This bill:

- ▶ requires the Division of Waste Management and Radiation Control (division) to provide information to a county treasurer about the effects of radon in the home, the presence of radon in some homes, and the availability of radon testing;
- ▶ authorizes a county treasurer to include the radon information from the division with a property tax notice provided this year; and
- ▶ schedules the repeal of these requirements at the end of 2023.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-2-1317, as last amended by Laws of Utah 2022, Chapter 463



26 [63I-2-219](#), as last amended by Laws of Utah 2022, Chapter 95
27 [63I-2-259](#), as last amended by Laws of Utah 2022, Chapter 264

28 ENACTS:

29 [19-3-114](#), Utah Code Annotated 1953

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

32 Section 1. Section [19-3-114](#) is enacted to read:

33 **[19-3-114](#). Radon education.**

34 (1) On or before September 1, 2023, the division shall provide to each county treasurer,
35 for inclusion with the mailing of the property tax notice in accordance with Section [59-2-1317](#),
36 information about:

- 37 (a) the possible effects of radon in the home;
- 38 (b) the presence of radon in some Utah homes;
- 39 (c) the availability of radon tests for purchase at retail stores;
- 40 (d) the availability of professional radon testing; and
- 41 (e) possible radon mitigation resources.

42 (2) The division may provide the information in electronic format for the county
43 treasurer to print for mailing if the information may be printed on a paper that does not exceed
44 4" x 5.5."

45 Section 2. Section [59-2-1317](#) is amended to read:

46 **[59-2-1317](#). Tax notice -- Contents of notice -- Procedures and requirements for**
47 **providing notice.**

48 (1) As used in this section, "political subdivision lien" means the same as that term is
49 defined in Section [11-60-102](#).

50 (2) Subject to the other provisions of this section, the county treasurer shall:

- 51 (a) collect the taxes and tax notice charges; and
 - 52 (b) provide a notice to each taxpayer that contains the following:
 - 53 (i) the kind and value of property assessed to the taxpayer;
 - 54 (ii) the street address of the property, if available to the county;
 - 55 (iii) that the property may be subject to a detailed review in the next year under Section
- 56 [59-2-303.1](#);

- 57 (iv) the amount of taxes levied;
- 58 (v) a separate statement of the taxes levied only on a certain kind or class of property
- 59 for a special purpose;
- 60 (vi) property tax information pertaining to taxpayer relief, options for payment of
- 61 taxes, and collection procedures;
- 62 (vii) any tax notice charges applicable to the property, including:
- 63 (A) if applicable, a political subdivision lien for road damage that a railroad company
- 64 causes, as described in Section 10-7-30;
- 65 (B) if applicable, a political subdivision lien for municipal water distribution, as
- 66 described in Section 10-8-17, or a political subdivision lien for an increase in supply from a
- 67 municipal water distribution, as described in Section 10-8-19;
- 68 (C) if applicable, a political subdivision lien for unpaid abatement fees as described in
- 69 Section 10-11-4;
- 70 (D) if applicable, a political subdivision lien for the unpaid portion of an assessment
- 71 assessed in accordance with Title 11, Chapter 42, Assessment Area Act, or Title 11, Chapter
- 72 42a, Commercial Property Assessed Clean Energy Act, including unpaid costs, charges, and
- 73 interest as of the date the local entity certifies the unpaid amount to the county treasurer;
- 74 (E) if applicable, for a local district in accordance with Section 17B-1-902, a political
- 75 subdivision lien for an unpaid fee, administrative cost, or interest;
- 76 (F) if applicable, a political subdivision lien for an unpaid irrigation district use charge
- 77 as described in Section 17B-2a-506;
- 78 (G) if applicable, a political subdivision lien for a contract assessment under a water
- 79 contract, as described in Section 17B-2a-1007;
- 80 (H) if applicable, a property tax penalty that a public infrastructure district imposes, as
- 81 described in Section 17D-4-304; and
- 82 (I) if applicable, an annual payment to the Military Installation Development Authority
- 83 or an entity designated by the authority in accordance with Section 63H-1-501;
- 84 (viii) if a county's tax notice includes an assessment area charge, a statement that, due
- 85 to potentially ongoing assessment area charges, costs, penalties, and interest, payment of a tax
- 86 notice charge may not:
- 87 (A) pay off the full amount the property owner owes to the tax notice entity; or

- 88 (B) cause a release of the lien underlying the tax notice charge;
- 89 (ix) the date the taxes and tax notice charges are due;
- 90 (x) the street address at which the taxes and tax notice charges may be paid;
- 91 (xi) the date on which the taxes and tax notice charges are delinquent;
- 92 (xii) the penalty imposed on delinquent taxes and tax notice charges;
- 93 (xiii) a statement that explains the taxpayer's right to direct allocation of a partial
- 94 payment in accordance with Subsection (9);
- 95 (xiv) other information specifically authorized to be included on the notice under this
- 96 chapter; and
- 97 (xv) other property tax information approved by the commission.

98 (3) (a) Unless expressly allowed under this section or another statutory provision, the

99 treasurer may not add an amount to be collected to the property tax notice.

100 (b) If the county treasurer adds an amount to be collected to the property tax notice

101 under this section or another statutory provision that expressly authorizes the item's inclusion

102 on the property tax notice:

- 103 (i) the amount constitutes a tax notice charge; and
- 104 (ii) (A) the tax notice charge has the same priority as property tax; and
- 105 (B) a delinquency of the tax notice charge triggers a tax sale, in accordance with
- 106 Section [59-2-1343](#).

107 (4) For any property for which property taxes or tax notice charges are delinquent, the

108 notice described in Subsection (2) shall state, "Prior taxes or tax notice charges are delinquent

109 on this parcel."

110 (5) Except as provided in Subsection (6), the county treasurer shall:

- 111 (a) mail the notice required by this section, postage prepaid; or
- 112 (b) leave the notice required by this section at the taxpayer's residence or usual place of
- 113 business, if known.

114 (6) (a) Subject to the other provisions of this Subsection (6), a county treasurer may, at

115 the county treasurer's discretion, provide the notice required by this section by electronic mail if

116 a taxpayer makes an election, according to procedures determined by the county treasurer, to

117 receive the notice by electronic mail.

118 (b) A taxpayer may revoke an election to receive the notice required by this section by

119 electronic mail if the taxpayer provides written notice to the treasurer on or before October 1.

120 (c) A revocation of an election under this section does not relieve a taxpayer of the
121 duty to pay a tax or tax notice charge due under this chapter on or before the due date for
122 paying the tax or tax notice charge.

123 (d) A county treasurer shall provide the notice required by this section using a method
124 described in Subsection (5), until a taxpayer makes a new election in accordance with this
125 Subsection (6), if:

126 (i) the taxpayer revokes an election in accordance with Subsection (6)(b) to receive the
127 notice required by this section by electronic mail; or

128 (ii) the county treasurer finds that the taxpayer's electronic mail address is invalid.

129 (e) A person is considered to be a taxpayer for purposes of this Subsection (6)
130 regardless of whether the property that is the subject of the notice required by this section is
131 exempt from taxation.

132 (7) (a) The county treasurer shall provide the notice required by this section to a
133 taxpayer on or before November 1.

134 (b) The county treasurer may include with a notice to a residential property provided in
135 2023 the information described in Section [19-3-114](#).

136 ~~[(b)]~~ (c) The county treasurer shall keep on file in the county treasurer's office the
137 information set forth in the notice.

138 ~~[(c)]~~ (d) The county treasurer is not required to mail a tax receipt acknowledging
139 payment.

140 (8) This section does not apply to property taxed under Section [59-2-1302](#) or
141 [59-2-1307](#).

142 (9) (a) A taxpayer who pays less than the full amount due on the taxpayer's property tax
143 notice may, on a form provided by the county treasurer, direct how the county treasurer
144 allocates the partial payment between:

145 (i) the total amount due for property tax;

146 (ii) the amount due for assessments, past due local district fees, and other tax notice
147 charges; and

148 (iii) any other amounts due on the property tax notice.

149 (b) The county treasurer shall comply with a direction submitted to the county treasurer

150 in accordance with Subsection (9)(a).

151 (c) The provisions of this Subsection (9) do not:

152 (i) affect the right or ability of a local entity to pursue any available remedy for
153 non-payment of any item listed on a taxpayer's property tax notice; or

154 (ii) toll or otherwise change any time period related to a remedy described in
155 Subsection (9)(c)(i).

156 Section 3. Section **63I-2-219** is amended to read:

157 **63I-2-219. Repeal dates: Title 19.**

158 (1) Subsections [19-2-109.2](#)(2) through (10), related to the Compliance Advisory Panel,
159 are repealed July 1, 2023.

160 (2) Section [19-2a-102.5](#), addressing a study and recommendations for a diesel emission
161 reduction program, is repealed July 1, 2024.

162 (3) Section [19-3-114](#) is repealed December 31, 2023.

163 Section 4. Section **63I-2-259** is amended to read:

164 **63I-2-259. Repeal dates: Title 59.**

165 (1) In Section [59-2-926](#), the language that states "applicable" and "or [53F-2-301.5](#)" is
166 repealed July 1, 2023.

167 (2) Subsection [59-2-1317](#)(7)(b), relating to including information described in Section
168 [19-3-114](#) with the property tax notice, is repealed December 31, 2023.

169 ~~[(2)]~~ (3) Subsection [59-7-610](#)(8), relating to claiming a tax credit in the same taxable
170 year as the targeted business income tax credit, is repealed December 31, 2024.

171 ~~[(3)]~~ (4) Subsection [59-7-614.10](#)(5), relating to claiming a tax credit in the same
172 taxable year as the targeted business income tax credit, is repealed December 31, 2024.

173 ~~[(4)]~~ (5) Section [59-7-624](#) is repealed December 31, 2024.

174 ~~[(5)]~~ (6) Subsection [59-10-210](#)(2)(b)(vi) is repealed December 31, 2024.

175 ~~[(6)]~~ (7) Subsection [59-10-1007](#)(8), relating to claiming a tax credit in the same taxable
176 year as the targeted business income tax credit, is repealed December 31, 2024.

177 ~~[(7)]~~ (8) Subsection [59-10-1037](#)(5), relating to claiming a tax credit in the same taxable
178 year as the targeted business income tax credit, is repealed December 31, 2024.

179 ~~[(8)]~~ (9) Section [59-10-1112](#) is repealed December 31, 2024.