

Senator Daniel McCay proposes the following substitute bill:

**PROPERTY TRANSACTION AMENDMENTS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Daniel McCay**

House Sponsor: Steve Eliason

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**LONG TITLE**

**General Description:**

This bill modifies provisions relating to property.

**Highlighted Provisions:**

This bill:

- ▶ requires, when ownership of real property is transferred, information about the property, including purchase price, to be provided to the county;
- ▶ makes the purchase price a private record for purposes of the Government Records Access and Management Act (GRAMA), with exceptions for sharing with the county assessors, the State Tax Commission, and parties to a property tax appeal for property tax purposes and to an institution of higher education for research purposes;
- ▶ makes the purchase price a confidential property tax record;
- ▶ prohibits certain uses of the purchase price information;
- ▶ modifies the burden of proof in an appeal of the valuation or equalization of real property;
- ▶ provides the circumstances under which a county board of equalization shall give a preference to using the income approach for valuation or equalization;
- ▶ schedules the termination of the disclosure requirements and GRAMA protections



- 26 related to disclosure but requires legislative review before termination;
- 27       ▶ modifies the valuation process for property of a telecommunications service
- 28 provider;
- 29       ▶ authorizes the use of trust funds for hiring professional appraisers to provide
- 30 property valuation services within rural counties;
- 31       ▶ establishes qualifications for professional appraisers hired by the Multicounty
- 32 Appraisal Trust to provide property valuation services;
- 33       ▶ exempts use of property owned by a state institution of education that operates as a
- 34 private housing facility from the privilege tax; and
- 35       ▶ makes technical and conforming changes.

36 **Money Appropriated in this Bill:**

37       None

38 **Other Special Clauses:**

39       This bill provides retrospective operation.

40 **Utah Code Sections Affected:**

41 AMENDS:

- 42       17-17-1, as last amended by Laws of Utah 2010, Chapter 381
- 43       26B-1-403, as renumbered and amended by Laws of Utah 2023, Chapter 305
- 44       59-1-404, as last amended by Laws of Utah 2023, Chapters 21, 492
- 45       59-2-306, as last amended by Laws of Utah 2022, Chapters 239, 293
- 46       59-2-306.5, as enacted by Laws of Utah 2022, Chapter 239
- 47       59-2-1004, as last amended by Laws of Utah 2022, Chapter 168
- 48       59-2-1005, as last amended by Laws of Utah 2022, Chapter 239
- 49       59-2-1606, as last amended by Laws of Utah 2020, Chapter 447
- 50       59-4-101, as last amended by Laws of Utah 2023, Chapter 502
- 51       61-2-202, as enacted by Laws of Utah 2010, Chapter 379
- 52       63G-2-202, as last amended by Laws of Utah 2023, Chapter 329
- 53       63G-2-206, as last amended by Laws of Utah 2019, Chapter 334
- 54       63G-2-302, as last amended by Laws of Utah 2023, Chapters 329, 471
- 55       63I-1-217, as last amended by Laws of Utah 2023, Chapter 96
- 56       63I-1-257, as last amended by Laws of Utah 2019, Chapter 136

57 [63I-1-259](#), as last amended by Laws of Utah 2023, Chapter 52  
 58 [63I-1-261](#), as last amended by Laws of Utah 2021, Chapter 73  
 59 [63I-1-263](#), as last amended by Laws of Utah 2023, Chapters 33, 47, 104, 109, 139, 155,  
 60 212, 218, 249, 270, 448, 489, and 534

61 ENACTS:

62 [57-3-110](#), Utah Code Annotated 1953  
 63 [57-3-111](#), Utah Code Annotated 1953  
 64 [59-2-1607](#), Utah Code Annotated 1953

65 REPEALS AND REENACTS:

66 [59-2-109](#), as last amended by Laws of Utah 2023, Chapter 471



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

69 Section 1. Section **17-17-1** is amended to read:

70 **17-17-1. Duties of assessor -- Effective date of boundary changes for assessment --**

71 **Agreements with real estate brokers.**

72 (1) As used in this section:

73 (a) "Database" means a private collection of data:

74 (i) that contains records, including purchase prices, for properties sold in the state; and

75 (ii) for which a county assessor in the state is authorized access to the information that

76 is described in Subsection [57-3-110\(3\)](#):

77 (A) at no cost; and

78 (B) under terms mutually agreed upon by the county assessors and the database

79 administrator.

80 (b) "Disclosure portal" means the mechanism created by the Multicounty Appraisal  
 81 Trust in accordance with Section [59-2-1607](#) for a real estate broker or grantor to electronically  
 82 submit information related to property that is sold in the state.

83 (c) "Real estate broker" means the same as that term is defined in Section [57-21-2](#).

84 (d) "Multicounty Appraisal Trust" means the same as that term is defined in Section  
 85 [59-2-1602](#).

86 (2) The assessor, in cooperation with the State Tax Commission, shall:

87 (a) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes,

88 except those duties that have been reassigned to the treasurer in an ordinance adopted under  
89 Section 17-16-5.5; and

90 (b) perform any other duties required by law.

91 ~~[(2)]~~ (3) An assessment shall be collected in accordance with the effective date and  
92 boundary adjustment provisions in Subsection 17-2-209(4).

93 (4) (a) A county assessor that enters into an agreement with a real estate broker that  
94 uses a database shall make available, on the county assessor's public website, a list of each real  
95 estate broker with which the county assessor has a current agreement.

96 (b) A county assessor shall notify a real estate broker once the Multicounty Appraisal  
97 Trust has an operational disclosure portal.

98 Section 2. Section 26B-1-403 is amended to read:

99 **26B-1-403. Opioid and Overdose Fatality Review Committee.**

100 (1) As used in this section:

101 (a) "Committee" means the Opioid and Overdose Fatality Review Committee created  
102 in this section.

103 (b) "Opioid overdose death" means a death primarily caused by opioids or another  
104 substance that closely resembles an opioid.

105 (2) The department shall establish the Opioid and Overdose Fatality Review  
106 Committee.

107 (3) (a) The committee shall consist of:

108 (i) the attorney general, or the attorney general's designee;

109 (ii) a state, county, or municipal law enforcement officer;

110 (iii) the manager of the department's Violence Injury Prevention Program, or the  
111 manager's designee;

112 (iv) an emergency medical services provider;

113 (v) a representative from the Office of the Medical Examiner;

114 (vi) a representative from the Office of Substance Use and Mental Health;

115 (vii) a representative from the Office of Vital Records;

116 (viii) a representative from the Office of Health Care Statistics;

117 (ix) a representative from the Division of Professional Licensing;

118 (x) a healthcare professional who specializes in the prevention, diagnosis, and

119 treatment of substance use disorders;

120 (xi) a representative from a state or local jail or detention center;

121 (xii) a representative from the Department of Corrections;

122 (xiii) a representative from the Division of Juvenile Justice and Youth Services;

123 (xiv) a representative from the Department of Public Safety;

124 (xv) a representative from the Commission on Criminal and Juvenile Justice;

125 (xvi) a physician from a Utah-based medical center; and

126 (xvii) a physician from a nonprofit vertically integrated health care organization.

127 (b) The president of the Senate may appoint one member of the Senate, and the speaker  
128 of the House of Representatives may appoint one member of the House of Representatives, to  
129 serve on the committee.

130 (4) The executive director shall appoint a committee coordinator.

131 (5) (a) The department shall give the committee access to all reports, records, and other  
132 documents that are relevant to the committee's responsibilities under Subsection (6) including  
133 reports, records, or documents that are private, controlled, or protected under Title 63G,  
134 Chapter 2, Government Records Access and Management Act.

135 (b) In accordance with Subsection [~~63G-2-206(6)~~] 63G-2-206(7), the committee is  
136 subject to the same restrictions on disclosure of a report, record, or other document received  
137 under Subsection (5)(a) as the department.

138 (6) The committee shall:

139 (a) conduct a multidisciplinary review of available information regarding a decedent of  
140 an opioid overdose death, which shall include:

141 (i) consideration of the decedent's points of contact with health care systems, social  
142 services systems, criminal justice systems, and other systems; and

143 (ii) identification of specific factors that put the decedent at risk for opioid overdose;

144 (b) promote cooperation and coordination among government entities involved in  
145 opioid misuse, abuse, or overdose prevention;

146 (c) develop an understanding of the causes and incidence of opioid overdose deaths in  
147 the state;

148 (d) make recommendations for changes to law or policy that may prevent opioid  
149 overdose deaths;

150 (e) inform public health and public safety entities of emerging trends in opioid  
151 overdose deaths;  
152 (f) monitor overdose trends on non-opioid overdose deaths; and  
153 (g) review non-opioid overdose deaths in the manner described in Subsection (6)(a),  
154 when the committee determines that there are a substantial number of overdose deaths in the  
155 state caused by the use of a non-opioid.

156 (7) A committee may interview or request information from a staff member, a  
157 provider, or any other person who may have knowledge or expertise that is relevant to the  
158 review of an opioid overdose death.

159 (8) A majority vote of committee members present constitutes the action of the  
160 committee.

161 (9) The committee may meet up to eight times each year.

162 (10) When an individual case is discussed in a committee meeting under Subsection  
163 (6)(a), (6)(g), or (7), the committee shall close the meeting in accordance with Sections  
164 [52-4-204](#) through [52-4-206](#).

165 Section 3. Section **57-3-110** is enacted to read:

166 **57-3-110. Disclosure of details of real property transaction.**

167 (1) As used in this section:

168 (a) "Closing agent" means a person, other than a government entity or a government  
169 entity employee, that may accept paperwork or funds in connection with a transferred property.

170 (b) "Database" means a private collection of data:

171 (i) that contains records, including purchase prices, for properties sold in the state; and

172 (ii) for which a county assessor in the state is authorized access to the information that  
173 is described in Subsection (3):

174 (A) at no cost; and

175 (B) under terms mutually agreed upon by the county assessors and the database  
176 administrator.

177 (c) "Disclosure portal" means the mechanism created by the Multicounty Appraisal  
178 Trust in accordance with Section [59-2-1607](#) for a real estate broker or grantor to electronically  
179 submit information related to property sold in the state.

180 (d) "Eminent domain action" means:

181 (i) the governmental entity acquires the real property by eminent domain; or  
182 (ii) (A) the real property is under threat or imminence of eminent domain proceedings;  
183 and  
184 (B) the governmental entity provides written notice of the eminent domain proceedings  
185 to the owner.  
186 (e) "Improvement" means the same as that term is defined in Section [59-2-102](#).  
187 (f) "Multicounty Appraisal Trust" means the same as that term is defined in Section  
188 [59-2-1601](#).  
189 (g) "Real estate broker" means the same as that term is defined in Section [57-21-2](#).  
190 (h) (i) "Transferred property" means the transfer of ownership of a fee simple interest  
191 in real property located in the state, including a fee simple interest that is subject to a lease.  
192 (ii) "Transferred property" does not include a transfer of property that:  
193 (A) results from an eminent domain action; or  
194 (B) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.  
195 (2) (a) Before a county recorder may record a document conveying a fee simple interest  
196 in transferred property, the county recorder shall receive a disclosure document as follows:  
197 (i) until the Multicounty Appraisal Trust has an operational disclosure portal:  
198 (A) a certificate that contains the name of the real estate broker that has entered into an  
199 agreement with a county assessor in accordance with Section [17-17-1](#) and the parcel number;  
200 or  
201 (B) the declaration described in Subsection (3) from the grantor; or  
202 (ii) once the Multicounty Appraisal Trust has an operational disclosure portal, the  
203 submission certificate provided by the Multicounty Appraisal Trust in accordance with Section  
204 [59-2-1607](#).  
205 (iii) If the grantor of transferred property uses a closing agent to record the deed, the  
206 closing agent shall provide the grantor with:  
207 (A) until the Multicounty Appraisal Trust has an operational disclosure portal, the  
208 declaration form and the form created by the Division of Real Estate in accordance with  
209 Section [61-2-202](#); or  
210 (B) once the Multicounty Appraisal Trust has an operational disclosure portal,  
211 instructions for accessing the disclosure portal and the form created by the Division of Real

212 Estate in accordance with Section 61-2-202.

213 (3) A declaration shall be signed by each grantor or the grantor's authorized agent  
 214 under penalty of Section 76-8-504 and be in the following form:

<b><u>Declaration of Transferred Property</u></b>		
<b><u>Grantor Information</u></b>		
<u>Grantor name(s):</u>		
<b><u>Transferred Property Information</u></b>		
<u>Parcel or serial number:</u>		
<u>Legal description:</u>		
<u>Does the transferred property have improvements?:</u>		
<u>Municipality or unincorporated area where the transferred property is located:</u>		
<u>Purchase price: \$</u>		
<u>Date of transfer:</u>		
<u>Additional information (optional):</u>		
<u>Signature(s) (This form is to be signed by each grantor of transferred property.)</u>		
<u>Under penalty of Utah Code Section 76-8-504, grantor(s) declare, to the best of the grantor(s) knowledge and belief, this declaration is true, correct, and complete.</u>		
_____	_____	_____
<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>
_____	_____	_____
<u>Grantor name</u>	<u>Grantor signature</u>	<u>Date</u>

232 (4) (a) The county recorder may not record the declaration.

233 (b) The county recorder shall make the information from the disclosure document  
 234 available to a county assessor.

235 (5) (a) Subject to Subsections (5)(b) and (5)(c), the county assessor may subpoena a  
 236 grantor or a closing agent if the county recorder does not receive the declaration, receives an  
 237 incomplete or inaccurate declaration, or cannot access the information from a database or the  
 238 disclosure portal.

239 (b) The subpoena is limited only to records containing the information required in the



240 declaration.

241 (c) The county assessor may not require the grantor or the closing agent to appear in  
242 any county other than the county where the subpoena is served.

243 Section 4. Section **57-3-111** is enacted to read:

244 **57-3-111. Prohibited uses of purchase price.**

245 (1) As used in this section:

246 (a) "Transferred property" means the transfer of ownership of a fee simple interest in  
247 real property located in the state, including a fee simple interest that is subject to a lease.

248 (b) "Transferred property" does not include a transfer of property that:

249 (i) results from an eminent domain action; or

250 (ii) is subject to assessment under Title 59, Chapter 2, Part 2, Assessment of Property.

251 (2) (a) Except as provided in Subsection (2)(b), a county assessor may not use the  
252 purchase price of a transferred property as the sole basis for assessing the property that is the  
253 subject of the declaration.

254 (b) (i) The county assessor may use the information from the declaration, database, or  
255 disclosure portal to generate and support market values within the county assessor's jurisdiction  
256 and to provide support in response to a property valuation appeal.

257 (ii) The county assessor may use purchase price information from specific transferred  
258 properties as examples in property valuation appeals before a county board of equalization  
259 hearing officer, the county board of equalization, the State Tax Commission, or a state court.

260 (3) (a) The state or a political subdivision may not use the purchase price of a  
261 transaction as a basis for imposing a tax or fee on the transfer of real property.

262 (b) For purposes of this Subsection (3), a tax or fee on the transfer of real property does  
263 not include an income tax, an inheritance tax, or a recording fee.

264 Section 5. Section **59-1-404** is amended to read:

265 **59-1-404. Definitions -- Confidentiality of commercial information obtained from**  
266 **a property taxpayer or derived from the commercial information -- Confidentiality of**  
267 **purchase price -- Rulemaking authority -- Exceptions -- Written explanation -- Signature**  
268 **requirements -- Retention of signed explanation by employer -- Penalty.**

269 (1) As used in this section:

270 (a) "Appraiser" means an individual who holds an appraiser's certificate or license

271 issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser  
272 Licensing and Certification Act and includes an individual associated with an appraiser who  
273 assists the appraiser in preparing an appraisal.

274 (b) "Appraisal" is as defined in Section 61-2g-102.

275 (c) (i) "Commercial information" means:

276 (A) information of a commercial nature obtained from a property taxpayer regarding  
277 the property taxpayer's property; or

278 (B) information derived from the information described in this Subsection (1)(c)(i).

279 (ii) (A) "Commercial information" does not include information regarding a property  
280 taxpayer's property if the information is intended for public use.

281 (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for  
282 purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances  
283 under which information is intended for public use.

284 (d) "Consultation service" is as defined in Section 61-2g-102.

285 (e) "Locally assessed property" means property that is assessed by a county assessor in  
286 accordance with Chapter 2, Part 3, County Assessment.

287 (f) "Property taxpayer" means a person that:

288 (i) is a property owner; or

289 (ii) has in effect a contract with a property owner to:

290 (A) make filings on behalf of the property owner;

291 (B) process appeals on behalf of the property owner; or

292 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.

293 (g) "Property taxpayer's property" means property with respect to which a property  
294 taxpayer:

295 (i) owns the property;

296 (ii) makes filings relating to the property;

297 (iii) processes appeals relating to the property; or

298 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.

299 (h) "Protected commercial information" means commercial information that:

300 (i) identifies a specific property taxpayer; or

301 (ii) would reasonably lead to the identity of a specific property taxpayer.

302 (i) "Purchase price" means the amount for which real property is transferred as reported  
303 through a database agreement in accordance with Section 17-17-1, a declaration described in  
304 Subsection 57-3-110(3), or a disclosure portal described in Section 59-2-1607.

305 (2) An individual listed under Subsection 59-1-403(2)(a) may not disclose commercial  
306 information or purchase price:

307 (a) obtained in the course of performing any duty that the individual listed under  
308 Subsection 59-1-403(2)(a) performs under Chapter 2, Property Tax Act; or

309 (b) relating to an action or proceeding:

310 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property  
311 Tax Act; and

312 (ii) that is filed in accordance with:

313 (A) this chapter;

314 (B) Chapter 2, Property Tax Act; or

315 (C) this chapter and Chapter 2, Property Tax Act.

316 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual  
317 listed under Subsection 59-1-403(2)(a) may disclose the following information:

318 (i) the assessed value of property;

319 (ii) the tax rate imposed on property;

320 (iii) a legal description of property;

321 (iv) the physical description or characteristics of property, including a street address or  
322 parcel number for the property;

323 (v) the square footage or acreage of property;

324 (vi) the square footage of improvements on property;

325 (vii) the name of a property taxpayer;

326 (viii) the mailing address of a property taxpayer;

327 (ix) the amount of a property tax:

328 (A) assessed on property;

329 (B) due on property;

330 (C) collected on property;

331 (D) abated on property; or

332 (E) deferred on property;

- 333 (x) the amount of the following relating to property taxes due on property:  
334 (A) interest;  
335 (B) costs; or  
336 (C) other charges;  
337 (xi) the tax status of property, including:  
338 (A) an exemption;  
339 (B) a property classification;  
340 (C) a bankruptcy filing; or  
341 (D) whether the property is the subject of an action or proceeding under this title;  
342 (xii) information relating to a tax sale of property; or  
343 (xiii) information relating to single-family residential property.  
344 (b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual  
345 listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described  
346 in Subsection 59-2-1007(9).  
347 (c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described  
348 in Subsection (3)(a) or (b) in written format.  
349 (ii) The following may charge a reasonable fee to cover the actual cost of providing the  
350 information described in Subsection (3)(a) or (b) in written format:  
351 (A) the commission;  
352 (B) a county;  
353 (C) a city; or  
354 (D) a town.  
355 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an  
356 individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information or  
357 purchase price:  
358 (i) in accordance with judicial order;  
359 (ii) on behalf of the commission in any action or proceeding:  
360 (A) under this title;  
361 (B) under another law under which a property taxpayer is required to disclose  
362 commercial information or purchase price; or  
363 (C) to which the commission is a party;

364 (iii) on behalf of any party to any action or proceeding under this title if the commercial  
365 information or purchase price is directly involved in the action or proceeding; [~~or~~]

366 (iv) if the requirements of Subsection (4)(b) are met, that is:

367 (A) relevant to an action or proceeding:

368 (I) filed in accordance with this title; and

369 (II) involving property; or

370 (B) in preparation for an action or proceeding involving property[~~;~~]; or

371 (v) as required by Section [57-3-110](#).

372 (b) Commercial information shall be disclosed in accordance with Subsection  
373 (4)(a)(iv):

374 (i) if the commercial information is obtained from:

375 (A) a real estate agent if the real estate agent is not a property taxpayer of the property  
376 that is the subject of the action or proceeding;

377 (B) an appraiser if the appraiser:

378 (I) is not a property taxpayer of the property that is the subject of the action or  
379 proceeding; and

380 (II) did not receive the commercial information pursuant to Subsection (8);

381 (C) a property manager if the property manager is not a property taxpayer of the  
382 property that is the subject of the action or proceeding; or

383 (D) a property taxpayer other than a property taxpayer of the property that is the subject  
384 of the action or proceeding;

385 (ii) regardless of whether the commercial information is disclosed in more than one  
386 action or proceeding; and

387 (iii) (A) if a county board of equalization conducts the action or proceeding, the county  
388 board of equalization takes action to provide that any commercial information disclosed during  
389 the action or proceeding may not be disclosed by any person conducting or participating in the  
390 action or proceeding except as specifically allowed by this section;

391 (B) if the commission conducts the action or proceeding, the commission enters a  
392 protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking  
393 Act, makes rules specifying that any commercial information disclosed during the action or  
394 proceeding may not be disclosed by any person conducting or participating in the action or

395 proceeding except as specifically allowed by this section; or

396 (C) if a court of competent jurisdiction conducts the action or proceeding, the court  
397 enters a protective order specifying that any commercial information disclosed during the  
398 action or proceeding may not be disclosed by any person conducting or participating in the  
399 action or proceeding except as specifically allowed by this section.

400 (c) Notwithstanding Subsection (4)(a), a court may require the production of, and may  
401 admit in evidence, commercial information that is specifically pertinent to the action or  
402 proceeding.

403 (5) Notwithstanding Subsection (2), this section does not prohibit:

404 (a) the following from receiving a copy of any commercial information or purchase  
405 price relating to the basis for assessing a tax that is charged to a property taxpayer:

406 (i) the property taxpayer;

407 (ii) a duly authorized representative of the property taxpayer;

408 (iii) a person that has in effect a contract with the property taxpayer to:

409 (A) make filings on behalf of the property taxpayer;

410 (B) process appeals on behalf of the property taxpayer; or

411 (C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

412 (iv) a property taxpayer that purchases property from another property taxpayer; or

413 (v) a person that the property taxpayer designates in writing as being authorized to  
414 receive the commercial information;

415 (b) the publication of statistics as long as the statistics are classified to prevent the  
416 identification of a particular property taxpayer's commercial information or purchase price;

417 (c) the inspection by the attorney general or other legal representative of the state or a  
418 legal representative of a political subdivision of the state of the commercial information or  
419 purchase price of a property taxpayer:

420 (i) that brings action to set aside or review a tax or property valuation based on the  
421 commercial information or purchase price;

422 (ii) against which an action or proceeding is contemplated or has been instituted under  
423 this title; or

424 (iii) against which the state or a political subdivision of the state has an unsatisfied  
425 money judgment; or

426 (d) the commission from disclosing commercial information to the extent necessary to  
427 comply with the requirements of Subsection 59-12-205(5).

428 (6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah  
429 Administrative Rulemaking Act, the commission may by rule establish standards authorizing  
430 an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information or  
431 purchase price:

432 (a) (i) in a published decision; or

433 (ii) in carrying out official duties; and

434 (b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property  
435 taxpayer that provided the commercial information or the property taxpayer that owns the  
436 property for which the purchase price is disclosed.

437 (7) Notwithstanding Subsection (2):

438 (a) an individual listed under Subsection 59-1-403(2)(a) may share commercial  
439 information with the following:

440 (i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

441 (ii) a representative, agent, clerk, or other officer or employee of a county as required  
442 to fulfill an obligation created by Chapter 2, Property Tax Act;

443 (b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to  
444 fulfill an obligation created by Chapter 2, Property Tax Act:

445 (i) publish notice;

446 (ii) provide notice; or

447 (iii) file a lien; or

448 (c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah  
449 Administrative Rulemaking Act, share commercial information gathered from returns and other  
450 written statements with the federal government, any other state, any of the political  
451 subdivisions of another state, or any political subdivision of this state, if these political  
452 subdivisions or the federal government grant substantially similar privileges to this state.

453 (8) Notwithstanding Subsection (2):

454 (a) subject to the limitations in this section, an individual described in Subsection  
455 59-1-403(2)(a) may share the following commercial information with an appraiser:

456 (i) the sales price of locally assessed property and the related financing terms;

457 (ii) capitalization rates and related rates and ratios related to the valuation of locally  
458 assessed property; and

459 (iii) income and expense information related to the valuation of locally assessed  
460 property; and

461 (b) except as provided in Subsection (4), an appraiser who receives commercial  
462 information:

463 (i) may disclose the commercial information:

464 (A) to an individual described in Subsection 59-1-403(2)(a);

465 (B) to an appraiser;

466 (C) in an appraisal if protected commercial information is removed to protect its  
467 confidential nature; or

468 (D) in performing a consultation service if protected commercial information is not  
469 disclosed; and

470 (ii) may not use the commercial information:

471 (A) for a purpose other than to prepare an appraisal or perform a consultation service;

472 or

473 (B) for a purpose intended to be, or which could reasonably be foreseen to be,  
474 anti-competitive to a property taxpayer.

475 (9) Notwithstanding Subsection (2), an individual described in Subsection  
476 59-1-403(2)(a) may share the purchase price with an institution of higher education listed in  
477 Subsection 53B-1-102(1)(a) for research purposes.

478 [~~9~~] (10) (a) The commission shall:

479 (i) prepare a written explanation of this section; and

480 (ii) make the written explanation described in Subsection [~~9~~](a)(i) (10)(a)(i) available  
481 to the public.

482 (b) An employer of a person described in Subsection 59-1-403(2)(a) shall:

483 (i) provide the written explanation described in Subsection [~~9~~](a)(i) (10)(a)(i) to each  
484 person described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial  
485 information;

486 (ii) require each person who receives a written explanation in accordance with  
487 Subsection [~~9~~](b)(i) (10)(b)(i) to:



488 (A) read the written explanation; and

489 (B) sign the written explanation; and

490 (iii) retain each written explanation that is signed in accordance with Subsection

491 ~~[(9)(b)(ii)]~~ (10)(b)(ii) for a time period:

492 (A) beginning on the day on which a person signs the written explanation in  
493 accordance with Subsection ~~[(9)(b)(ii)]~~ (10)(b)(ii); and

494 (B) ending six years after the day on which the employment of the person described in  
495 Subsection ~~[(9)(b)(iii)(A)]~~ (10)(b)(iii)(A) by the employer terminates.

496 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
497 commission shall by rule define "employer."

498 ~~[(10)]~~ (11) (a) An individual described in Subsection (1)(a) or [59-1-403\(2\)\(a\)](#), or an  
499 individual that violates a protective order or similar limitation entered pursuant to Subsection  
500 (4)(b)(iii), is guilty of a class A misdemeanor if that person:

501 (i) intentionally discloses commercial information in violation of this section; and

502 (ii) knows that the disclosure described in Subsection ~~[(10)(a)(i)]~~ (11)(a)(i) is  
503 prohibited by this section.

504 (b) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an officer or employee  
505 of the state or a county and is convicted of violating this section, the individual shall be  
506 dismissed from office and be disqualified from holding public office in this state for a period of  
507 five years thereafter.

508 (c) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an appraiser, the  
509 appraiser shall forfeit any certification or license received under Title 61, Chapter 2g, Real  
510 Estate Appraiser Licensing and Certification Act, for a period of five years.

511 (d) If the individual described in Subsection ~~[(10)(a)]~~ (11)(a) is an individual  
512 associated with an appraiser who assists the appraiser in preparing appraisals, the individual  
513 shall be prohibited from becoming licensed or certified under Title 61, Chapter 2g, Real Estate  
514 Appraiser Licensing and Certification Act, for a period of five years.

515 ~~[(11)]~~ (12) Notwithstanding Subsection ~~[(10)]~~ (11), for a disclosure of information to  
516 the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,  
517 Legislative Organization:

518 (a) an individual does not violate a protective order or similar limitation entered in

519 accordance with Subsection (4)(b)(iii); and

520 (b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

521 (i) is not guilty of a class A misdemeanor; and

522 (ii) is not subject to the penalties described in Subsections [~~(10)(b)~~] (11)(b) through

523 (d).

524 Section 6. Section 59-2-109 is repealed and reenacted to read:

525 **59-2-109. Burden of proof.**

526 (1) For an appeal to the commission involving the valuation or equalization of real  
527 property assessed under Part 2, Assessment of Property, the party carrying the burden of proof  
528 shall demonstrate:

529 (a) substantial error in the original assessed value; and

530 (b) a sound evidentiary basis to support the value the party requests.

531 (2) (a) For an appeal to the county board of equalization or the commission involving  
532 the valuation or equalization of real property assessed under Part 3, County Assessment, the  
533 party carrying the burden of proof shall demonstrate:

534 (i) except as provided in Subsection (2)(b), substantial error in:

535 (A) the original assessed value in an appeal to the county board of equalization; or

536 (B) the value set by the county board of equalization in an appeal to the commission;

537 and

538 (ii) a sound evidentiary basis to support the value the party requests.

539 (b) The party carrying the burden of proof does not have to show substantial error as  
540 required by Subsection (2)(a)(i) if the party is requesting:

541 (i) the original assessed value in an appeal to the county board of equalization; or

542 (ii) the value set by the county board of equalization in an appeal to the commission.

543 (3) For property assessed under Part 2, Assessment of Property, the commission has the  
544 burden of proof, if the commission is a party to the appeal that asserts that the fair market value  
545 of the assessed property is greater than the original assessed value for that calendar year.

546 (4) For property assessed under Part 3, County Assessment, the following shall carry  
547 the burden of proof before a county board of equalization or the commission:

548 (a) the county assessor or the county board of equalization that is a party to the appeal  
549 has the burden of proof to support the value the county assessor or the county board of

550 equalization requests; or

551 (b) the taxpayer that is a party to the appeal has the burden of proof to support the  
552 value the taxpayer requests.

553 (5) A preponderance of the evidence suffices to sustain the burden for all parties.

554 Section 7. Section **59-2-306** is amended to read:

555 **59-2-306. Statements by taxpayers -- Power of assessors respecting statements --**  
556 **Reporting information to other counties, taxpayer.**

557 (1) (a) Except as provided in Subsection (1)(c), the county assessor may request a  
558 signed statement from any person setting forth all the real and personal property assessable by  
559 the assessor that the person owns, possesses, manages, or has under the person's control at 12  
560 noon on January 1.

561 (b) A request under Subsection (1)(a) shall include a notice of the procedure under  
562 Section **59-2-1005** for appealing the value of the personal property.

563 (c) A telecommunications service provider shall file a signed statement setting forth  
564 the telecommunications service provider's[~~-(i) real property in accordance with this section;~~  
565 ~~and (ii)] personal property in accordance with Section **59-2-306.5**.~~

566 (d) A telecommunications service provider shall claim an exemption for personal  
567 property in accordance with Section **59-2-1115**.

568 (2) (a) Except as provided in Subsection (2)(b) or (c), a person shall file a signed  
569 statement described in Subsection (1) on or before May 15 of the year the county assessor  
570 requests the statement described in Subsection (1).

571 (b) For a county of the first class, a person shall file the signed statement described in  
572 Subsection (1) on or before the later of:

573 (i) 60 days after the day on which the county assessor requests the statement; or

574 (ii) May 15 of the year the county assessor requests the statement described in  
575 Subsection (1) if, by resolution, the county legislative body of that county adopts the deadline  
576 described in Subsection (2)(a).

577 (c) If a county assessor requests a signed statement described in Subsection (1) on or  
578 after March 16, the person shall file the signed statement within 60 days after the day on which  
579 the county assessor requests the signed statement.

580 (3) The signed statement shall include the following:

581 (a) all property belonging to, claimed by, or in the possession, control, or management  
582 of the person, any firm of which the person is a member, or any corporation of which the  
583 person is president, secretary, cashier, or managing agent;

584 (b) the county in which the property is located or in which the property is taxable; and,  
585 if taxable in the county in which the signed statement was made, also the city, town, school  
586 district, road district, or other taxing district in which the property is located or taxable;

587 (c) all lands in parcels or subdivisions not exceeding 640 acres each, the sections and  
588 fractional sections of all tracts of land containing more than 640 acres that have been  
589 sectionized by the United States government, and the improvements on those lands; and

590 (d) for a person who owns taxable tangible personal property as defined in Section  
591 [59-2-1115](#), the person's NAICS code, as classified under the current North American Industry  
592 Classification System of the federal Executive Office of the President, Office of Management  
593 and Budget.

594 (4) Every county assessor may subpoena and examine any person in any county in  
595 relation to any signed statement but may not require that person to appear in any county other  
596 than the county in which the subpoena is served.

597 (5) (a) Except as provided in Subsection (5)(b), if the signed statement discloses  
598 property in any other county, the county assessor shall file the signed statement and send a copy  
599 to the county assessor of each county in which the property is located.

600 (b) If the signed statement discloses personal property of a telecommunications service  
601 provider, the county assessor shall notify the telecommunications service provider of the  
602 requirement to file a signed statement in accordance with Section [59-2-306.5](#).

603 Section 8. Section [59-2-306.5](#) is amended to read:

604 **59-2-306.5. Valuation of personal property of telecommunications service**  
605 **provider -- Reporting information to counties -- Appeal.**

606 (1) As used in this section, "Multicounty Appraisal Trust" means the same as that term  
607 is defined in Section [59-2-1601](#).

608 (2) A telecommunications service provider shall provide to the Multicounty Appraisal  
609 Trust a signed statement setting forth all of the personal property that the telecommunications  
610 service provider owns, possesses, manages, or has under the telecommunications service  
611 provider's control in the state.

- 612 (3) The signed statement [~~shall~~]:
- 613 (a) may be requested by the Multicounty Appraisal Trust:
- 614 (i) each year; and
- 615 (ii) if requested, on or before January 31;
- 616 [~~(a)~~] (b) shall itemize each item of personal property that the telecommunications
- 617 service provider owns, possesses, manages, or has under the telecommunications service
- 618 provider's control:
- 619 (i) by county and by tax area; and
- 620 (ii) for the tax year that began on January 1; and
- 621 [~~(b)~~] (c) shall be submitted:
- 622 (i) annually on or before [~~May 15~~] March 31; and
- 623 (ii) electronically in a form approved by the commission.
- 624 (4) (a) [~~The~~] Except where an estimate is made in accordance with Subsection
- 625 59-2-307(3)(b)(i)(C), the Multicounty Appraisal Trust shall value each item of personal
- 626 property of a telecommunications service provider according to the personal property valuation
- 627 guides and schedules established by the commission.
- 628 (b) (i) Between March 31 and May 31 of each year:
- 629 (A) the Multicounty Appraisal Trust may communicate with a telecommunications
- 630 service provider to address any inconsistency or error in the filed signed statement; and
- 631 (B) the telecommunications service provider may file an amended signed statement
- 632 with the Multicounty Appraisal Trust regarding the items agreed to by the Multicounty
- 633 Appraisal Trust and the telecommunications service provider.
- 634 (ii) The communication described in this Subsection (4)(b) is in addition to the audit
- 635 authority provided by this chapter.
- 636 (c) On or before May 31 of each year, the Multicounty Appraisal Trust shall:
- 637 (i) forward to each county information about the total value of personal property of
- 638 each telecommunications service provider within the county, by tax area, including a listing of
- 639 personal property that is exempt; and
- 640 (ii) issue a tax notice to each telecommunications service provider listing the tax due to
- 641 each county, by tax area.
- 642 (d) On or before June 30 of each year, a telecommunications service provider shall pay

643 to the county the tax due on the tax notice.

644 ~~[(b)]~~ (e) A telecommunications service provider may appeal the valuation of personal  
645 property ~~[in accordance with Section 59-2-1005]~~ to the county on or before the later of:

646 (i) July 30 of the year the Multicounty Appraisal Trust requests a statement described  
647 in Subsection (3)(a); or

648 (ii) 60 days after mailing of a tax notice.

649 (5) The Multicounty Appraisal Trust shall forward to each county information about  
650 the total value of personal property of each telecommunications service provider within the  
651 county.

652 (6) If a signed statement filed in accordance with this section discloses real property,  
653 the Multicounty Appraisal Trust shall send a copy of the signed statement to the county in  
654 which the property is located.

655 Section 9. Section **59-2-1004** is amended to read:

656 **59-2-1004. Appeal to county board of equalization -- Real property -- Time**  
657 **period for appeal -- Public hearing requirements -- Decision of board -- Extensions**  
658 **approved by commission -- Appeal to commission.**

659 (1) As used in this section:

660 (a) "Final assessed value" means:

661 (i) for real property for which the taxpayer appealed the valuation or equalization to the  
662 county board of equalization in accordance with this section, the value given to the real  
663 property by the county board of equalization, including a value based on a stipulation of the  
664 parties;

665 (ii) for real property for which the taxpayer or a county assessor appealed the valuation  
666 or equalization to the commission in accordance with Section 59-2-1006, the value given to the  
667 real property by:

668 (A) the commission, if the commission has issued a decision in the appeal or the  
669 parties have entered a stipulation; or

670 (B) a county board of equalization, if the commission has not yet issued a decision in  
671 the appeal and the parties have not entered a stipulation; or

672 (iii) for real property for which the taxpayer or a county assessor sought judicial review  
673 of the valuation or equalization in accordance with Section 59-1-602 or Title 63G, Chapter 4,

674 Part 4, Judicial Review, the value given the real property by the commission.

675 (b) "Inflation adjusted value" means the value of the real property that is the subject of  
676 the appeal as calculated by changing the final assessed value for the previous taxable year for  
677 the real property by the median property value change.

678 (c) "Median property value change" means the midpoint of the property value changes  
679 for all real property that is:

680 (i) of the same class of real property as the qualified real property; and

681 (ii) located within the same county and within the same market area as the qualified  
682 real property.

683 (d) "Property value change" means the percentage change in the fair market value of  
684 real property on or after January 1 of the previous year and before January 1 of the current year.

685 (e) "Qualified real property" means real property:

686 (i) for which:

687 (A) the taxpayer or a county assessor appealed the valuation or equalization for the  
688 previous taxable year to the county board of equalization in accordance with this section or the  
689 commission in accordance with Section [59-2-1006](#);

690 (B) the appeal described in Subsection (1)(e)(i)(A), resulted in a final assessed value  
691 that was lower than the assessed value; and

692 (C) the assessed value for the current taxable year is higher than the inflation adjusted  
693 value; and

694 (ii) that, on or after January 1 of the previous taxable year and before January 1 of the  
695 current taxable year, has not had a qualifying change.

696 (f) "Qualifying change" means one of the following changes to real property that  
697 occurs on or after January 1 of the previous taxable year and before January 1 of the current  
698 taxable year:

699 (i) a physical improvement if, solely as a result of the physical improvement, the fair  
700 market value of the physical improvement equals or exceeds the greater of 10% of fair market  
701 value of the real property or \$20,000;

702 (ii) a zoning change, if the fair market value of the real property increases solely as a  
703 result of the zoning change; or

704 (iii) a change in the legal description of the real property, if the fair market value of the

705 real property increases solely as a result of the change in the legal description of the real  
706 property.

707 (2) (a) A taxpayer dissatisfied with the valuation or the equalization of the taxpayer's  
708 real property may make an application to appeal by:

709 (i) filing the application with the county board of equalization within the time period  
710 described in Subsection (3); or

711 (ii) making an application by telephone or other electronic means within the time  
712 period described in Subsection (3) if the county legislative body passes a resolution under  
713 Subsection (9) authorizing a taxpayer to make an application by telephone or other electronic  
714 means.

715 (b) (i) The county board of equalization shall make a rule describing the contents of the  
716 application.

717 (ii) In addition to any information the county board of equalization requires, the  
718 application shall include information about:

719 (A) the burden of proof in an appeal involving qualified real property; and

720 (B) the process for the taxpayer to learn the inflation adjusted value of the qualified  
721 real property.

722 (c) (i) (A) The county assessor shall notify the county board of equalization of a  
723 qualified real property's inflation adjusted value within 15 business days after the date on which  
724 the county assessor receives notice that a taxpayer filed an appeal with the county board of  
725 equalization.

726 (B) The county assessor shall notify the commission of a qualified real property's  
727 inflation adjusted value within 15 business days after the date on which the county assessor  
728 receives notice that a person dissatisfied with the decision of a county board of equalization  
729 files an appeal with the commission.

730 (ii) (A) A person may not appeal a county assessor's calculation of inflation adjusted  
731 value but may appeal the fair market value of a qualified real property.

732 (B) A person may appeal a determination of whether, on or after January 1 of the  
733 previous taxable year and before January 1 of the current taxable year, real property had a  
734 qualifying change.

735 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a



736 taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's  
737 real property on or before the later of:

738 (i) September 15 of the current calendar year; or

739 (ii) the last day of a 45-day period beginning on the day on which the county auditor  
740 provides the notice under Section 59-2-919.1.

741 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
742 commission shall make rules providing for circumstances under which the county board of  
743 equalization is required to accept an application to appeal that is filed after the time period  
744 prescribed in Subsection (3)(a).

745 (4) (a) ~~[Except as provided in Subsection (4)(b), the]~~ The taxpayer shall include in the  
746 application under Subsection (2)(a):

747 (i) the taxpayer's estimate of the fair market value of the property and any evidence that  
748 may indicate that the assessed valuation of the taxpayer's property is improperly equalized with  
749 the assessed valuation of comparable properties; and

750 (ii) a signed statement of the personal property located in a multi-tenant residential  
751 property, as that term is defined in Section 59-2-301.8 if the taxpayer:

752 (A) appeals the value of multi-tenant residential property assessed in accordance with  
753 Section 59-2-301.8; and

754 (B) intends to contest the value of the personal property located within the multi-tenant  
755 residential property.

756 (b) (i) For an appeal involving qualified real property~~[-(A)]~~, the county board of  
757 equalization shall presume that the fair market value of the qualified real property is equal to  
758 the inflation adjusted value~~[-and]~~.

759 ~~[(B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the~~  
760 ~~information described in Subsection (4)(a).]~~

761 ~~[(ii) If the taxpayer seeks to prove that the fair market value of the qualified real~~  
762 ~~property is below the inflation adjusted value, the taxpayer shall provide the information~~  
763 ~~described in Subsection (4)(a).]~~

764 (5) (a) In reviewing evidence submitted to a county board of equalization by or on  
765 behalf of an owner or a county assessor, the county board of equalization shall consider and  
766 weigh:

767           ~~[(a)]~~ (i) the accuracy, reliability, and comparability of the evidence presented by the  
768 owner or the county assessor;

769           ~~[(b)]~~ (ii) if submitted, the sales price of relevant property that was under contract for  
770 sale as of the lien date but sold after the lien date;

771           ~~[(c)]~~ (iii) if submitted, the sales offering price of property that was offered for sale as of  
772 the lien date but did not sell, including considering and weighing the amount of time for which,  
773 and manner in which, the property was offered for sale; and

774           ~~[(d)]~~ (iv) if submitted, other evidence that is relevant to determining the fair market  
775 value of the property.

776           (b) If an owner of commercial property subject to a lease brings evidence of valuation  
777 using the income approach, the board of equalization shall give preference to valuation or  
778 equalization using the income approach, unless the board of equalization determines the  
779 income approach is not a valid indicator of fair market value.

780           (6) (a) Except as provided in Subsection (6)(c), at least five days before the day on  
781 which the county board of equalization holds a public hearing on an appeal:

782           (i) the county assessor shall provide the taxpayer any evidence the county assessor  
783 relies upon in support of the county assessor's valuation; and

784           (ii) the taxpayer shall provide the county assessor any evidence not previously provided  
785 to the county assessor that the taxpayer relies upon in support of the taxpayer's appeal.

786           (b) (i) The deadline described in Subsection (6)(a) does not apply to evidence that is  
787 commercial information as defined in Section 59-1-404, if:

788           (A) for the purpose of complying with Section 59-1-404, the county assessor requires  
789 that the taxpayer execute a nondisclosure agreement before the county assessor discloses the  
790 evidence; and

791           (B) the taxpayer fails to execute the nondisclosure agreement before the deadline  
792 described in Subsection (6)(a).

793           (ii) The county assessor shall disclose evidence described in Subsection (6)(b)(i) as  
794 soon as practicable after the county assessor receives the executed nondisclosure agreement.

795           (iii) The county assessor shall provide the taxpayer a copy of the nondisclosure  
796 agreement with reasonable time for the taxpayer to review and execute the agreement before  
797 the deadline described in Subsection (6)(a) expires.

798 (c) If at the public hearing, a party presents evidence not previously provided to the  
799 other party, the county board of equalization shall allow the other party to respond to the  
800 evidence in writing within 10 days after the day on which the public hearing occurs.

801 (d) (i) A county board of equalization may adopt rules governing the deadlines  
802 described in this Subsection (6), if the rules are no less stringent than the provisions of this  
803 Subsection (6).

804 (ii) A county board of equalization's rule that complies with Subsection (6)(d)(i)  
805 controls over the provisions of this subsection.

806 (7) (a) The county board of equalization shall meet and hold public hearings as  
807 described in Section [59-2-1001](#).

808 (b) (i) For purposes of this Subsection (7)(b), "significant adjustment" means a  
809 proposed adjustment to the valuation of real property that:

810 (A) is to be made by a county board of equalization; and

811 (B) would result in a valuation that differs from the original assessed value by at least  
812 20% and \$1,000,000.

813 (ii) When a county board of equalization is going to consider a significant adjustment,  
814 the county board of equalization shall:

815 (A) list the significant adjustment as a separate item on the agenda of the public  
816 hearing at which the county board of equalization is going to consider the significant  
817 adjustment; and

818 (B) for purposes of the agenda described in Subsection (7)(b)(ii)(A), provide a  
819 description of the property for which the county board of equalization is considering a  
820 significant adjustment.

821 (c) The county board of equalization shall make a decision on each appeal filed in  
822 accordance with this section within 60 days after the day on which the taxpayer makes an  
823 application.

824 (d) The commission may approve the extension of a time period provided for in  
825 Subsection (7)(c) for a county board of equalization to make a decision on an appeal.

826 (e) Unless the commission approves the extension of a time period under Subsection  
827 (7)(d), if a county board of equalization fails to make a decision on an appeal within the time  
828 period described in Subsection (7)(c), the county legislative body shall:

829 (i) list the appeal, by property owner and parcel number, on the agenda for the next  
830 meeting the county legislative body holds after the expiration of the time period described in  
831 Subsection (7)(c); and

832 (ii) hear the appeal at the meeting described in Subsection (7)(e)(i).

833 (f) The decision of the county board of equalization shall contain:

834 (i) a determination of the valuation of the property based on fair market value; and

835 (ii) a conclusion that the fair market value is properly equalized with the assessed value  
836 of comparable properties.

837 (g) If no evidence is presented before the county board of equalization, the county  
838 board of equalization shall presume that the equalization issue has been met.

839 (h) (i) If the fair market value of the property that is the subject of the appeal deviates  
840 plus or minus 5% from the assessed value of comparable properties, the county board of  
841 equalization shall adjust the valuation of the appealed property to reflect a value equalized with  
842 the assessed value of comparable properties.

843 (ii) Subject to Sections [59-2-301.1](#), [59-2-301.2](#), [59-2-301.3](#), and [59-2-301.4](#), equalized  
844 value established under Subsection (7)(h)(i) shall be the assessed value for property tax  
845 purposes until the county assessor is able to evaluate and equalize the assessed value of all  
846 comparable properties to bring all comparable properties into conformity with full fair market  
847 value.

848 (8) If any taxpayer is dissatisfied with the decision of the county board of equalization,  
849 the taxpayer may file an appeal with the commission as described in Section [59-2-1006](#).

850 (9) A county legislative body may pass a resolution authorizing taxpayers owing taxes  
851 on property assessed by that county to file property tax appeals applications under this section  
852 by telephone or other electronic means.

853 Section 10. Section **59-2-1005** is amended to read:

854 **59-2-1005. Procedures for appeal of personal property valuation -- Time for**  
855 **appeal -- Hearing -- Decision -- Appeal to commission.**

856 (1) (a) ~~[A]~~ Except as provided in Section [59-2-306.5](#), a taxpayer owning personal  
857 property assessed by a county assessor under Section [59-2-301](#) may make an appeal relating to  
858 the value of the personal property by filing an application with the county legislative body no  
859 later than:

860 (i) the expiration of the time allowed under Section 59-2-306 for filing a signed  
861 statement, if the county assessor requests a signed statement under Section 59-2-306 [~~or the~~  
862 ~~expiration of the time allowed under Section 59-2-306.5 if the taxpayer is a~~  
863 ~~telecommunications service provider~~]; or

864 (ii) 60 days after the mailing of the tax notice, for each other taxpayer.

865 (b) A county legislative body shall:

866 (i) after giving reasonable notice, hear an appeal filed under Subsection (1)(a); and

867 (ii) render a written decision on the appeal within 60 days after receiving the appeal.

868 (c) If the taxpayer is dissatisfied with a county legislative body decision under  
869 Subsection (1)(b), the taxpayer may file an appeal with the commission in accordance with  
870 Section 59-2-1006.

871 (2) A taxpayer owning personal property subject to a fee in lieu of tax or a uniform tax  
872 under Article XIII, Section 2 of the Utah Constitution that is based on the value of the property  
873 may appeal the basis of the value by filing an appeal with the commission within 30 days after  
874 the mailing of the tax notice.

875 Section 11. Section 59-2-1606 is amended to read:

876 **59-2-1606. Statewide property tax system funding for counties -- Disbursements**  
877 **to the Multicounty Appraisal Trust -- Use of funds.**

878 (1) The funds deposited into the Multicounty Appraisal Trust in accordance with  
879 Section 59-2-1602 shall be used to provide funding for a statewide property tax system that  
880 will promote:

881 (a) the accurate valuation of property;

882 (b) the establishment and maintenance of uniform assessment levels among counties  
883 within the state;

884 (c) efficient administration of the property tax system, including the costs of  
885 assessment, collection, and distribution of property taxes; and

886 (d) the uniform filing of a signed statement a county assessor requests under Section  
887 59-2-306, including implementation of a statewide electronic filing system.

888 (2) The trustee of the Multicounty Appraisal Trust shall:

889 (a) determine which projects to fund; and

890 (b) oversee the administration of a statewide property tax system.

891 (3) (a) Subject to Subsection (3)(b), the trustee of the Multicounty Appraisal Trust  
892 may, in order to promote the objectives described in Subsection (1), use funds deposited into  
893 the Multicounty Appraisal Trust to hire one or more professional appraisers to provide property  
894 valuation services within a county of the third, fourth, fifth, or sixth class.

895 (b) A professional appraiser hired to provide property valuation services under this  
896 Subsection (3) shall:

897 (i) hold an appraiser's certificate or license from the Division of Real Estate in  
898 accordance with Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act;  
899 and

900 (ii) be approved by:

901 (A) the commission; and

902 (B) an association representing two or more counties in the state.

903 Section 12. Section **59-2-1607** is enacted to read:

904 **59-2-1607. Multicounty Appraisal Trust electronic disclosure portal.**

905 (1) The Multicounty Appraisal Trust shall develop an electronic disclosure portal to  
906 report and collect information required to be provided by Section [57-3-110](#).

907 (2) The disclosure platform shall be capable of:

908 (a) electronically collecting the information required to be provided in the declaration  
909 described in Section [57-3-110](#);

910 (b) (i) providing the option to claim an exemption from providing the declaration  
911 information because the declaration information is provided through an agreement described in  
912 Section [17-17-1](#); and

913 (ii) accepting the information necessary for a county assessor to verify that an  
914 exemption is valid;

915 (c) accepting a digital signature from the data entrant certifying the information is true;

916 (d) producing a written submission certificate to the data entrant that contains:

917 (i) the parcel information; and

918 (ii) a confirmation that the data entrant successfully submitted the information required  
919 by the disclosure platform; and

920 (e) integrating the information collected into the statewide property tax system.

921 (3) The Multicounty Appraisal Trust shall notify each county assessor when the

922 disclosure portal is operational.

923 (4) The Multicounty Appraisal Trust shall notify the Revenue and Taxation Interim  
924 Committee no later than May 21, 2025, if the disclosure portal is not able to be operational by  
925 July 1, 2025.

926 Section 13. Section **59-4-101** is amended to read:

927 **59-4-101. Tax basis -- Exceptions -- Assessment and collection -- Designation of**  
928 **person to receive notice.**

929 (1) (a) Except as provided in Subsections (1)(b), (1)(c), and (3), a tax is imposed on the  
930 possession or other beneficial use enjoyed by any person of any real or personal property that is  
931 exempt for any reason from taxation, if that property is used in connection with a business  
932 conducted for profit.

933 (b) Any interest remaining in the state in state lands after subtracting amounts paid or  
934 due in part payment of the purchase price as provided in Subsection **59-2-1103(2)(b)(i)** under a  
935 contract of sale is subject to taxation under this chapter regardless of whether the property is  
936 used in connection with a business conducted for profit.

937 (c) The tax imposed under Subsection (1)(a) does not apply to property exempt from  
938 taxation under Section **59-2-1114**.

939 (2) (a) The tax imposed under this chapter is the same amount that the ad valorem  
940 property tax would be if the possessor or user were the owner of the property.

941 (b) The amount of any payments that are made in lieu of taxes is credited against the  
942 tax imposed on the beneficial use of property owned by the federal government.

943 (3) A tax is not imposed under this chapter on the following:

944 (a) the use of property that is a concession in, or relative to, the use of a public airport,  
945 park, fairground, or similar property that is available as a matter of right to the use of the  
946 general public;

947 (b) the use or possession of property by a religious, educational, or charitable  
948 organization;

949 (c) the use or possession of property if the revenue generated by the possessor or user  
950 of the property through its possession or use of the property inures only to the benefit of a  
951 religious, educational, or charitable organization and not to the benefit of any other person;

952 (d) the possession or other beneficial use of public land occupied under the terms of an



953 agricultural lease or permit issued by the United States or this state;

954 (e) the use or possession of any lease, permit, or easement unless the lease, permit, or  
955 easement entitles the lessee or permittee to exclusive possession of the premises to which the  
956 lease, permit, or easement relates;

957 (f) the use or possession of property by a public agency, as defined in Section  
958 11-13-103, to the extent that the ownership interest of the public agency in that property is  
959 subject to a fee in lieu of ad valorem property tax under Section 11-13-302; ~~or~~

960 (g) the possession or beneficial use of public property as a tollway by a private entity  
961 through a tollway development agreement as defined in Section 72-6-202~~[-]; or~~

962 (h) the use or possession of property primarily for housing or other facility or a related  
963 service or amenity that supports the mission and role of a state institution of higher education  
964 on land owned by the state institution of higher education.

965 (4) For purposes of Subsection (3)(e):

966 (a) every lessee, permittee, or other holder of a right to remove or extract the mineral  
967 covered by the holder's lease, right permit, or easement, except from brines of the Great Salt  
968 Lake, is considered to be in possession of the premises, regardless of whether another party has  
969 a similar right to remove or extract another mineral from the same property; and

970 (b) a lessee, permittee, or holder of an easement still has exclusive possession of the  
971 premises if the owner has the right to enter the premises, approve leasehold improvements, or  
972 inspect the premises.

973 (5) A tax imposed under this chapter is assessed to the possessors or users of the  
974 property on the same forms, and collected and, subject to Subsection 11-68-402(2), distributed  
975 at the same time and in the same manner, as taxes assessed owners, possessors, or other  
976 claimants of property that is subject to ad valorem property taxation. The tax is not a lien  
977 against the property, and no tax-exempt property may be attached, encumbered, sold, or  
978 otherwise affected for the collection of the tax.

979 (6) (a) (i) Except as provided in Subsection (6)(a)(ii), if a governmental entity is  
980 required under this chapter to send information or notice to a person, the governmental entity  
981 shall send the information or notice to:

982 (A) the person required under the applicable provision of this chapter; and

983 (B) each person designated in accordance with Subsection (6)(b) by the person



984 described in Subsection (6)(a)(i)(A).

985 (ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to send  
986 information or notice to a person, the governmental entity shall send the information or notice  
987 to:

988 (A) the person required under the applicable section; or

989 (B) one person designated in accordance with Subsection (6)(b) by the person  
990 described in Subsection (6)(a)(ii)(A).

991 (b) (i) A person to whom a governmental entity is required under this chapter to send  
992 information or notice may designate a person to receive the information or notice in accordance  
993 with Subsection (6)(a).

994 (ii) To make a designation described in Subsection (6)(b)(i), the person shall submit a  
995 written request to the governmental entity on a form prescribed by the commission.

996 (c) A person who makes a designation described in Subsection (6)(b) may revoke the  
997 designation by submitting a written request to the governmental entity on a form prescribed by  
998 the commission.

999 (7) Sections 59-2-301.1 through 59-2-301.7 apply for purposes of assessing a tax under  
1000 this chapter.

1001 Section 14. Section 61-2-202 is amended to read:

1002 **61-2-202. Powers and duties of the director or division.**

1003 (1) On or before October 1 of each year, in conjunction with the department, the  
1004 director shall report to the governor and the Legislature concerning the division's work for the  
1005 fiscal year immediately preceding the report.

1006 (2) In conjunction with the executive director, the director shall prepare and submit to  
1007 the governor and the Legislature a budget for the fiscal year that follows the convening of the  
1008 Legislature.

1009 (3) The division shall create, for use by closing agents, a written explanation of the  
1010 information required to be included, as required by Section 57-3-110, on a declaration or to the  
1011 disclosure portal operated by the Multicounty Appraisal Trust.

1012 Section 15. Section 63G-2-202 is amended to read:

1013 **63G-2-202. Access to private, controlled, and protected documents.**

1014 (1) Except as provided in Subsection (11)(a), a governmental entity:

1015 (a) shall, upon request, disclose a private record to:

1016 (i) the subject of the record;

1017 (ii) the parent or legal guardian of an unemancipated minor who is the subject of the

1018 record;

1019 (iii) the legal guardian of a legally incapacitated individual who is the subject of the

1020 record;

1021 (iv) any other individual who:

1022 (A) has a power of attorney from the subject of the record;

1023 (B) submits a notarized release from the subject of the record or the individual's legal

1024 representative dated no more than 90 days before the date the request is made; or

1025 (C) if the record is a medical record described in Subsection [63G-2-302\(1\)\(b\)](#), is a

1026 health care provider, as defined in Section [26B-8-501](#), if releasing the record or information in

1027 the record is consistent with normal professional practice and medical ethics; or

1028 (v) any person to whom the record must be provided pursuant to:

1029 (A) court order as provided in Subsection (7); or

1030 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena

1031 Powers; ~~and~~

1032 (b) may disclose a private record described in Subsections [63G-2-302\(1\)\(j\)](#) through

1033 (m), without complying with Section [63G-2-206](#), to another governmental entity for a purpose

1034 related to:

1035 (i) voter registration; or

1036 (ii) the administration of an election[-]; and

1037 (c) may disclose a private record described in Subsection [63G-2-302\(1\)\(z\)\(ii\)](#) to:

1038 (i) the State Tax Commission or a county assessor; or

1039 (ii) a person that is not a governmental entity if:

1040 (A) the person is a party to an appeal or a representative designated by a party to an

1041 appeal before a county board of equalization hearing officer, a county board of equalization,

1042 the State Tax Commission, or a state court; and

1043 (B) the person executes an agreement before the governmental entity discloses the

1044 record that prohibits the person from disclosing the private record described in Subsection

1045 [63G-2-302\(1\)\(z\)\(iv\)](#) to any other person.

1046 (2) (a) Upon request, a governmental entity shall disclose a controlled record to:

1047 (i) a physician, physician assistant, psychologist, certified social worker, insurance  
1048 provider or producer, or a government public health agency upon submission of:

1049 (A) a release from the subject of the record that is dated no more than 90 days prior to  
1050 the date the request is made; and

1051 (B) a signed acknowledgment of the terms of disclosure of controlled information as  
1052 provided by Subsection (2)(b); and

1053 (ii) any person to whom the record must be disclosed pursuant to:

1054 (A) a court order as provided in Subsection (7); or

1055 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena  
1056 Powers.

1057 (b) A person who receives a record from a governmental entity in accordance with  
1058 Subsection (2)(a)(i) may not disclose controlled information from that record to any person,  
1059 including the subject of the record.

1060 (3) If there is more than one subject of a private or controlled record, the portion of the  
1061 record that pertains to another subject shall be segregated from the portion that the requester is  
1062 entitled to inspect.

1063 (4) Upon request, and except as provided in Subsection (11)(b), a governmental entity  
1064 shall disclose a protected record to:

1065 (a) the person that submitted the record;

1066 (b) any other individual who:

1067 (i) has a power of attorney from all persons, governmental entities, or political  
1068 subdivisions whose interests were sought to be protected by the protected classification; or

1069 (ii) submits a notarized release from all persons, governmental entities, or political  
1070 subdivisions whose interests were sought to be protected by the protected classification or from  
1071 their legal representatives dated no more than 90 days prior to the date the request is made;

1072 (c) any person to whom the record must be provided pursuant to:

1073 (i) a court order as provided in Subsection (7); or

1074 (ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena  
1075 Powers; or

1076 (d) the owner of a mobile home park, subject to the conditions of Subsection

1077 41-1a-116(5).

1078 (5) Except as provided in Subsection (1)(b), a governmental entity may disclose a  
1079 private, controlled, or protected record to another governmental entity, political subdivision,  
1080 state, the United States, or a foreign government only as provided by Section 63G-2-206.

1081 (6) Before releasing a private, controlled, or protected record, the governmental entity  
1082 shall obtain evidence of the requester's identity.

1083 (7) A governmental entity shall disclose a record pursuant to the terms of a court order  
1084 signed by a judge from a court of competent jurisdiction, provided that:

1085 (a) the record deals with a matter in controversy over which the court has jurisdiction;

1086 (b) the court has considered the merits of the request for access to the record;

1087 (c) the court has considered and, where appropriate, limited the requester's use and  
1088 further disclosure of the record in order to protect:

1089 (i) privacy interests in the case of private or controlled records;

1090 (ii) business confidentiality interests in the case of records protected under Subsection  
1091 63G-2-305(1), (2), (40)(a)(ii), or (40)(a)(vi); and

1092 (iii) privacy interests or the public interest in the case of other protected records;

1093 (d) to the extent the record is properly classified private, controlled, or protected, the  
1094 interests favoring access, considering limitations thereon, are greater than or equal to the  
1095 interests favoring restriction of access; and

1096 (e) where access is restricted by a rule, statute, or regulation referred to in Subsection  
1097 63G-2-201(3)(b), the court has authority independent of this chapter to order disclosure.

1098 (8) (a) Except as provided in Subsection (8)(d), a governmental entity may disclose or  
1099 authorize disclosure of private or controlled records for research purposes if the governmental  
1100 entity:

1101 (i) determines that the research purpose cannot reasonably be accomplished without  
1102 use or disclosure of the information to the researcher in individually identifiable form;

1103 (ii) determines that:

1104 (A) the proposed research is bona fide; and

1105 (B) the value of the research is greater than or equal to the infringement upon personal  
1106 privacy;

1107 (iii) (A) requires the researcher to assure the integrity, confidentiality, and security of

1108 the records; and

1109 (B) requires the removal or destruction of the individual identifiers associated with the  
1110 records as soon as the purpose of the research project has been accomplished;

1111 (iv) prohibits the researcher from:

1112 (A) disclosing the record in individually identifiable form, except as provided in  
1113 Subsection (8)(b); or

1114 (B) using the record for purposes other than the research approved by the governmental  
1115 entity; and

1116 (v) secures from the researcher a written statement of the researcher's understanding of  
1117 and agreement to the conditions of this Subsection (8) and the researcher's understanding that  
1118 violation of the terms of this Subsection (8) may subject the researcher to criminal prosecution  
1119 under Section 63G-2-801.

1120 (b) A researcher may disclose a record in individually identifiable form if the record is  
1121 disclosed for the purpose of auditing or evaluating the research program and no subsequent use  
1122 or disclosure of the record in individually identifiable form will be made by the auditor or  
1123 evaluator except as provided by this section.

1124 (c) A governmental entity may require indemnification as a condition of permitting  
1125 research under this Subsection (8).

1126 (d) A governmental entity may not disclose or authorize disclosure of a private record  
1127 for research purposes as described in this Subsection (8) if the private record is a record  
1128 described in Subsection 63G-2-302(1)(w).

1129 (9) (a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity  
1130 may disclose to persons other than those specified in this section records that are:

1131 (i) private under Section 63G-2-302; or

1132 (ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for  
1133 business confidentiality has been made under Section 63G-2-309.

1134 (b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the  
1135 disclosure to persons other than those specified in this section of records that are:

1136 (i) private under Section 63G-2-302;

1137 (ii) controlled under Section 63G-2-304; or

1138 (iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for

1139 business confidentiality has been made under Section 63G-2-309.

1140 (c) Under Subsection 63G-2-404(7), the court may require the disclosure of records  
1141 that are private under Section 63G-2-302, controlled under Section 63G-2-304, or protected  
1142 under Section 63G-2-305 to persons other than those specified in this section.

1143 (10) (a) A private record described in Subsection 63G-2-302(2)(f) may only be  
1144 disclosed as provided in Subsection (1)(a)(v).

1145 (b) A protected record described in Subsection 63G-2-305(43) may only be disclosed  
1146 as provided in Subsection (4)(c) or Section 26B-6-212.

1147 (11) (a) A private, protected, or controlled record described in Section 26B-1-506 shall  
1148 be disclosed as required under:

1149 (i) Subsections 26B-1-506(1)(b), (2), and (4)(c); and

1150 (ii) Subsections 26B-1-507(1) and (6).

1151 (b) A record disclosed under Subsection (11)(a) shall retain its character as private,  
1152 protected, or controlled.

1153 Section 16. Section 63G-2-206 is amended to read:

1154 **63G-2-206. Sharing records.**

1155 (1) A governmental entity may provide a record that is private, controlled, or protected  
1156 to another governmental entity, a government-managed corporation, a political subdivision, the  
1157 federal government, or another state if the requesting entity:

1158 (a) serves as a repository or archives for purposes of historical preservation,  
1159 administrative maintenance, or destruction;

1160 (b) enforces, litigates, or investigates civil, criminal, or administrative law, and the  
1161 record is necessary to a proceeding or investigation;

1162 (c) is authorized by state statute to conduct an audit and the record is needed for that  
1163 purpose;

1164 (d) is one that collects information for presentence, probationary, or parole purposes; or

1165 (e) (i) is:

1166 (A) the Legislature;

1167 (B) a legislative committee;

1168 (C) a member of the Legislature; or

1169 (D) a legislative staff member acting at the request of the Legislature, a legislative

1170 committee, or a member of the Legislature; and

1171 (ii) requests the record in relation to the Legislature's duties including:

1172 (A) the preparation or review of a legislative proposal or legislation;

1173 (B) appropriations; or

1174 (C) an investigation or review conducted by the Legislature or a legislative committee.

1175 (2) (a) A governmental entity may provide a private, controlled, or protected record or

1176 record series to another governmental entity, a political subdivision, a government-managed

1177 corporation, the federal government, or another state if the requesting entity provides written

1178 assurance:

1179 (i) that the record or record series is necessary to the performance of the governmental

1180 entity's duties and functions;

1181 (ii) that the record or record series will be used for a purpose similar to the purpose for

1182 which the information in the record or record series was collected or obtained; and

1183 (iii) that the use of the record or record series produces a public benefit that is greater

1184 than or equal to the individual privacy right that protects the record or record series.

1185 (b) A governmental entity may provide a private, controlled, or protected record or

1186 record series to a contractor or a private provider according to the requirements of Subsection

1187 ~~[(6)(b)]~~ (7)(b).

1188 (3) (a) A governmental entity shall provide a private, controlled, or protected record to

1189 another governmental entity, a political subdivision, a government-managed corporation, the

1190 federal government, or another state if the requesting entity:

1191 (i) is entitled by law to inspect the record;

1192 (ii) is required to inspect the record as a condition of participating in a state or federal

1193 program or for receiving state or federal funds; or

1194 (iii) is an entity described in Subsection (1)(a), (b), (c), (d), or (e).

1195 (b) Subsection (3)(a)(iii) applies only if the record is a record described in Subsection

1196 63G-2-305(4).

1197 (4) A governmental entity may provide a private record described in Subsection

1198 63-2-306(1)(z)(ii) to an institution of higher education listed in Subsection 53B-1-102(1)(a) for

1199 research purposes.

1200 ~~[(4)]~~ (5) Before disclosing a record or record series under this section to another

1201 governmental entity, another state, the United States, a foreign government, or to a contractor  
1202 or private provider, the originating governmental entity shall:

1203 (a) inform the recipient of the record's classification and the accompanying restrictions  
1204 on access; and

1205 (b) if the recipient is not a governmental entity to which this chapter applies, obtain the  
1206 recipient's written agreement which may be by mechanical or electronic transmission that it  
1207 will abide by those restrictions on access unless a statute, federal regulation, or interstate  
1208 agreement otherwise governs the sharing of the record or record series.

1209 ~~[(5)]~~ (6) A governmental entity may disclose a record to another state, the United  
1210 States, or a foreign government for the reasons listed in Subsections (1) and (2) without  
1211 complying with the procedures of Subsection (2) or ~~[(4)]~~ (5) if disclosure is authorized by  
1212 executive agreement, treaty, federal statute, compact, federal regulation, or state statute.

1213 ~~[(6)]~~ (7) (a) Subject to Subsections ~~[(6)(b)]~~ (7)(b) and (c), an entity receiving a record  
1214 under this section is subject to the same restrictions on disclosure of the record as the  
1215 originating entity.

1216 (b) A contractor or a private provider may receive information under this section only  
1217 if:

1218 (i) the contractor or private provider's use of the record or record series produces a  
1219 public benefit that is greater than or equal to the individual privacy right that protects the record  
1220 or record series;

1221 (ii) the record or record series it requests:

1222 (A) is necessary for the performance of a contract with a governmental entity;

1223 (B) will only be used for the performance of the contract with the governmental entity;

1224 (C) will not be disclosed to any other person; and

1225 (D) will not be used for advertising or solicitation purposes; and

1226 (iii) the contractor or private provider gives written assurance to the governmental  
1227 entity that is providing the record or record series that it will adhere to the restrictions of this  
1228 Subsection ~~[(6)(b)]~~ (7)(b).

1229 (c) The classification of a record already held by a governmental entity and the  
1230 applicable restrictions on disclosure of that record are not affected by the governmental entity's  
1231 receipt under this section of a record with a different classification that contains information



1232 that is also included in the previously held record.

1233        ~~[(7)]~~ (8) Notwithstanding any other provision of this section, if a more specific court  
1234 rule or order, state statute, federal statute, or federal regulation prohibits or requires sharing  
1235 information, that rule, order, statute, or federal regulation controls.

1236        ~~[(8)]~~ (9) (a) The following records may not be shared under this section:

1237        (i) records held by the Division of Oil, Gas, and Mining that pertain to any person and  
1238 that are gathered under authority of Title 40, Chapter 6, Board and Division of Oil, Gas, and  
1239 Mining;

1240        (ii) except as provided in Subsection ~~[(8)(b)]~~ (9)(b), records of publicly funded  
1241 libraries as described in Subsection 63G-2-302(1)(c); and

1242        (iii) a record described in Section 63G-12-210.

1243        (b) A publicly funded library may share a record that is a private record under  
1244 Subsection 63G-2-302(1)(c) with a law enforcement agency, as defined in Section 53-1-102, if:

1245        (i) the record is a video surveillance recording of the library premises; and

1246        (ii) the law enforcement agency certifies in writing that:

1247        (A) the law enforcement agency believes that the record will provide important  
1248 information for a pending investigation into criminal or potentially criminal behavior; and

1249        (B) the law enforcement agency's receipt of the record will assist the agency to prevent  
1250 imminent harm to an individual or imminent and substantial damage to property.

1251        ~~[(9)]~~ (10) Records that may evidence or relate to a violation of law may be disclosed to  
1252 a government prosecutor, peace officer, or auditor.

1253        Section 17. Section 63G-2-302 is amended to read:

1254        **63G-2-302. Private records.**

1255        (1) The following records are private:

1256        (a) records concerning an individual's eligibility for unemployment insurance benefits,  
1257 social services, welfare benefits, or the determination of benefit levels;

1258        (b) records containing data on individuals describing medical history, diagnosis,  
1259 condition, treatment, evaluation, or similar medical data;

1260        (c) records of publicly funded libraries that when examined alone or with other records  
1261 identify a patron;

1262        (d) records received by or generated by or for:

- 1263 (i) the Independent Legislative Ethics Commission, except for:
- 1264 (A) the commission's summary data report that is required under legislative rule; and
- 1265 (B) any other document that is classified as public under legislative rule; or
- 1266 (ii) a Senate or House Ethics Committee in relation to the review of ethics complaints,
- 1267 unless the record is classified as public under legislative rule;
- 1268 (e) records received by, or generated by or for, the Independent Executive Branch
- 1269 Ethics Commission, except as otherwise expressly provided in Title 63A, Chapter 14, Review
- 1270 of Executive Branch Ethics Complaints;
- 1271 (f) records received or generated for a Senate confirmation committee concerning
- 1272 character, professional competence, or physical or mental health of an individual:
- 1273 (i) if, prior to the meeting, the chair of the committee determines release of the records:
- 1274 (A) reasonably could be expected to interfere with the investigation undertaken by the
- 1275 committee; or
- 1276 (B) would create a danger of depriving a person of a right to a fair proceeding or
- 1277 impartial hearing; and
- 1278 (ii) after the meeting, if the meeting was closed to the public;
- 1279 (g) employment records concerning a current or former employee of, or applicant for
- 1280 employment with, a governmental entity that would disclose that individual's home address,
- 1281 home telephone number, social security number, insurance coverage, marital status, or payroll
- 1282 deductions;
- 1283 (h) records or parts of records under Section [63G-2-303](#) that a current or former
- 1284 employee identifies as private according to the requirements of that section;
- 1285 (i) that part of a record indicating a person's social security number or federal employer
- 1286 identification number if provided under Section [31A-23a-104](#), [31A-25-202](#), [31A-26-202](#),
- 1287 [58-1-301](#), [58-55-302](#), [61-1-4](#), or [61-2f-203](#);
- 1288 (j) that part of a voter registration record identifying a voter's:
- 1289 (i) driver license or identification card number;
- 1290 (ii) social security number, or last four digits of the social security number;
- 1291 (iii) email address;
- 1292 (iv) date of birth; or
- 1293 (v) phone number;

- 1294 (k) a voter registration record that is classified as a private record by the lieutenant  
1295 governor or a county clerk under Subsection 20A-2-101.1(5)(a), 20A-2-104(4)(h), or  
1296 20A-2-204(4)(b);
- 1297 (l) a voter registration record that is withheld under Subsection 20A-2-104(7);
- 1298 (m) a withholding request form described in Subsections 20A-2-104(7) and (8) and any  
1299 verification submitted in support of the form;
- 1300 (n) a record that:
- 1301 (i) contains information about an individual;
- 1302 (ii) is voluntarily provided by the individual; and
- 1303 (iii) goes into an electronic database that:
- 1304 (A) is designated by and administered under the authority of the Chief Information  
1305 Officer; and
- 1306 (B) acts as a repository of information about the individual that can be electronically  
1307 retrieved and used to facilitate the individual's online interaction with a state agency;
- 1308 (o) information provided to the Commissioner of Insurance under:
- 1309 (i) Subsection 31A-23a-115(3)(a);
- 1310 (ii) Subsection 31A-23a-302(4); or
- 1311 (iii) Subsection 31A-26-210(4);
- 1312 (p) information obtained through a criminal background check under Title 11, Chapter  
1313 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;
- 1314 (q) information provided by an offender that is:
- 1315 (i) required by the registration requirements of Title 77, Chapter 41, Sex and Kidnap  
1316 Offender Registry, or Title 77, Chapter 43, Child Abuse Offender Registry; and
- 1317 (ii) not required to be made available to the public under Subsection 77-41-110(4) or  
1318 77-43-108(4);
- 1319 (r) a statement and any supporting documentation filed with the attorney general in  
1320 accordance with Section 34-45-107, if the federal law or action supporting the filing involves  
1321 homeland security;
- 1322 (s) electronic toll collection customer account information received or collected under  
1323 Section 72-6-118 and customer information described in Section 17B-2a-815 received or  
1324 collected by a public transit district, including contact and payment information and customer

- 1325 travel data;
- 1326 (t) an email address provided by a military or overseas voter under Section
- 1327 [20A-16-501](#);
- 1328 (u) a completed military-overseas ballot that is electronically transmitted under Title
- 1329 20A, Chapter 16, Uniform Military and Overseas Voters Act;
- 1330 (v) records received by or generated by or for the Political Subdivisions Ethics Review
- 1331 Commission established in Section [63A-15-201](#), except for:
- 1332 (i) the commission's summary data report that is required in Section [63A-15-202](#); and
- 1333 (ii) any other document that is classified as public in accordance with Title 63A,
- 1334 Chapter 15, Political Subdivisions Ethics Review Commission;
- 1335 (w) a record described in Section [53G-9-604](#) that verifies that a parent was notified of
- 1336 an incident or threat;
- 1337 (x) a criminal background check or credit history report conducted in accordance with
- 1338 Section [63A-3-201](#);
- 1339 (y) a record described in Subsection [53-5a-104\(7\)](#);
- 1340 (z) on a record maintained by a county or the State Tax Commission for the purpose of
- 1341 administering property taxes[;]:
- 1342 (i) an individual's:
- 1343 [(i)] (A) email address;
- 1344 [(ii)] (B) phone number; or
- 1345 [(iii)] (C) personal financial information related to a person's payment method; or
- 1346 (ii) the amount for which real property is transferred as reported through a database
- 1347 agreement in accordance with Section [17-17-1](#), a declaration described in Section [57-3-110](#), or
- 1348 the disclosure portal described in Section [59-2-1607](#);
- 1349 (aa) a record submitted by a taxpayer to establish the taxpayer's eligibility for an
- 1350 exemption, deferral, abatement, or relief under:
- 1351 (i) Title 59, Chapter 2, Part 11, Exemptions;
- 1352 (ii) Title 59, Chapter 2, Part 12, Property Tax Relief;
- 1353 (iii) Title 59, Chapter 2, Part 18, Tax Deferral and Tax Abatement; or
- 1354 (iv) Title 59, Chapter 2, Part 19, Armed Forces Exemptions;
- 1355 (bb) a record provided by the State Tax Commission in response to a request under

1356 Subsection 59-1-403(4)(y)(iii);

1357 (cc) a record of the Child Welfare Legislative Oversight Panel regarding an individual  
1358 child welfare case, as described in Subsection 36-33-103(3); and

1359 (dd) a record relating to drug or alcohol testing of a state employee under Section  
1360 63A-17-1004.

1361 (2) The following records are private if properly classified by a governmental entity:

1362 (a) records concerning a current or former employee of, or applicant for employment  
1363 with a governmental entity, including performance evaluations and personal status information  
1364 such as race, religion, or disabilities, but not including records that are public under Subsection  
1365 63G-2-301(2)(b) or 63G-2-301(3)(o) or private under Subsection (1)(b);

1366 (b) records describing an individual's finances, except that the following are public:

1367 (i) records described in Subsection 63G-2-301(2);

1368 (ii) information provided to the governmental entity for the purpose of complying with  
1369 a financial assurance requirement; or

1370 (iii) records that must be disclosed in accordance with another statute;

1371 (c) records of independent state agencies if the disclosure of those records would  
1372 conflict with the fiduciary obligations of the agency;

1373 (d) other records containing data on individuals the disclosure of which constitutes a  
1374 clearly unwarranted invasion of personal privacy;

1375 (e) records provided by the United States or by a government entity outside the state  
1376 that are given with the requirement that the records be managed as private records, if the  
1377 providing entity states in writing that the record would not be subject to public disclosure if  
1378 retained by it;

1379 (f) any portion of a record in the custody of the Division of Aging and Adult Services,  
1380 created in Section 26B-6-102, that may disclose, or lead to the discovery of, the identity of a  
1381 person who made a report of alleged abuse, neglect, or exploitation of a vulnerable adult; and

1382 (g) audio and video recordings created by a body-worn camera, as defined in Section  
1383 77-7a-103, that record sound or images inside a home or residence except for recordings that:

1384 (i) depict the commission of an alleged crime;

1385 (ii) record any encounter between a law enforcement officer and a person that results in  
1386 death or bodily injury, or includes an instance when an officer fires a weapon;

1387 (iii) record any encounter that is the subject of a complaint or a legal proceeding  
1388 against a law enforcement officer or law enforcement agency;

1389 (iv) contain an officer involved critical incident as defined in Subsection  
1390 [76-2-408\(1\)\(f\)](#); or

1391 (v) have been requested for reclassification as a public record by a subject or  
1392 authorized agent of a subject featured in the recording.

1393 (3) (a) As used in this Subsection (3), "medical records" means medical reports,  
1394 records, statements, history, diagnosis, condition, treatment, and evaluation.

1395 (b) Medical records in the possession of the University of Utah Hospital, its clinics,  
1396 doctors, or affiliated entities are not private records or controlled records under Section  
1397 [63G-2-304](#) when the records are sought:

1398 (i) in connection with any legal or administrative proceeding in which the patient's  
1399 physical, mental, or emotional condition is an element of any claim or defense; or

1400 (ii) after a patient's death, in any legal or administrative proceeding in which any party  
1401 relies upon the condition as an element of the claim or defense.

1402 (c) Medical records are subject to production in a legal or administrative proceeding  
1403 according to state or federal statutes or rules of procedure and evidence as if the medical  
1404 records were in the possession of a nongovernmental medical care provider.

1405 Section 18. Section [63I-1-217](#) is amended to read:

1406 **[63I-1-217](#). Repeal dates: Title 17.**

1407 (1) Subsection [17-17-1\(1\)](#), defining terms, is repealed July 1, 2027.

1408 (2) Subsection [17-17-1\(4\)](#), relating to requirements if the county assessor enters into an  
1409 agreement with a real estate broker, is repealed July 1, 2027.

1410 (3) Title 17, Chapter 21a, Part 3, Administration and Standards, which creates the Utah  
1411 Electronic Recording Commission, is repealed July 1, 2022.

1412 [~~2~~] (4) In relation to Section [17-31-2](#), on July 1, 2023:

1413 (a) Subsection [17-31-2\(1\)\(g\)](#), which defines "economic diversification activity," is  
1414 repealed;

1415 (b) Subsection [17-31-2\(2\)\(a\)\(iii\)](#), relating to establishing and promoting an economic  
1416 diversification activity, is repealed;

1417 (c) Subsection [17-31-2\(7\)\(b\)\(i\)](#) is amended to read:

1418 "(i) for a purpose described in Subsection (2)(a) and subject to the limitation described  
1419 in Subsection (7)(d), the greater of:"; and

1420 (d) Subsection [17-31-2\(7\)\(d\)\(ii\)](#), relating to a limitation on the expenditure of revenue  
1421 for an economic diversification activity, is repealed.

1422 [~~3~~] (5) Subsection [17-31-5.5\(2\)\(a\)\(i\)\(E\)](#), relating to economic diversification activity,  
1423 is repealed July 1, 2023.

1424 Section 19. Section **63I-1-257** is amended to read:

1425 **63I-1-257. Repeal dates: Title 57.**

1426 (1) Section [57-3-110](#) is repealed July 1, 2027.

1427 (2) Section [57-3-111](#) is repealed July 1, 2027.

1428 Section 20. Section **63I-1-259** is amended to read:

1429 **63I-1-259. Repeal dates: Title 59.**

1430 (1) Section [59-1-213.1](#) is repealed May 9, 2024.

1431 (2) Section [59-1-213.2](#) is repealed May 9, 2024.

1432 (3) Subsection [59-1-403\(4\)\(aa\)](#), which authorizes the State Tax Commission to inform  
1433 the Department of Workforce Services whether an individual claimed a federal earned income  
1434 tax credit, is repealed July 1, 2029.

1435 (4) Subsection [59-1-404\(1\)\(j\)](#), defining purchase price, is repealed July 1, 2027.

1436 [~~4~~] (5) Subsection [59-1-405\(1\)\(g\)](#) is repealed May 9, 2024.

1437 [~~5~~] (6) Subsection [59-1-405\(2\)\(b\)](#) is repealed May 9, 2024.

1438 (7) Section [59-2-1607](#) is repealed July 1, 2027.

1439 [~~6~~] (8) Section [59-7-618.1](#) is repealed July 1, 2029.

1440 [~~7~~] (9) Section [59-9-102.5](#) is repealed December 31, 2030.

1441 [~~8~~] (10) Section [59-10-1033.1](#) is repealed July 1, 2029.

1442 Section 21. Section **63I-1-261** is amended to read:

1443 **63I-1-261. Repeal dates: Title 61.**

1444 (1) Subsection [61-2-202\(3\)](#), which relates to creating a written explanation, is repealed  
1445 July 1, 2027.

1446 (2) Section [61-2c-104](#), which creates the Residential Mortgage Regulatory  
1447 Commission, is repealed July 1, 2031.

1448 Section 22. Section **63I-1-263** is amended to read:

1449           **63I-1-263. Repeal dates: Titles 63A to 63N.**

1450           (1) Subsection [63A-5b-405](#)(5), relating to prioritizing and allocating capital  
1451 improvement funding, is repealed July 1, 2024.

1452           (2) Section [63A-5b-1003](#), State Facility Energy Efficiency Fund, is repealed July 1,  
1453 2023.

1454           (3) Sections [63A-9-301](#) and [63A-9-302](#), related to the Motor Vehicle Review  
1455 Committee, are repealed July 1, 2023.

1456           (4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July  
1457 1, 2028.

1458           (5) Title 63C, Chapter 6, Utah Seismic Safety Commission, is repealed January 1,  
1459 2025.

1460           (6) Title 63C, Chapter 12, Snake Valley Aquifer Advisory Council, is repealed July 1,  
1461 2024.

1462           (7) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is  
1463 repealed July 1, 2023.

1464           (8) Title 63C, Chapter 18, Behavioral Health Crisis Response Commission, is repealed  
1465 December 31, 2026.

1466           (9) Title 63C, Chapter 23, Education and Mental Health Coordinating Council, is  
1467 repealed July 1, 2026.

1468           (10) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.

1469           (11) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.

1470           (12) Title 63C, Chapter 29, Domestic Violence Data Task Force, is repealed December  
1471 31, 2024.

1472           (13) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is  
1473 repealed on July 1, 2028.

1474           (14) Subsection [63G-2-202](#)(1)(c), relating to private records described in Subsection  
1475 [63G-2-302](#)(1)(z)(ii), is repealed July 1, 2027.

1476           (15) Subsection [63G-2-206](#)(4), relating to sharing a private record with an institution of  
1477 higher education, is repealed July 1, 2027.

1478           (16) Subsection [63G-2-302](#)(1)(z)(ii), relating to the amount for which real property is  
1479 transferred, is repealed July 1, 2027.



- 1480            [~~(14)~~] (17) Section [63G-6a-805](#), which creates the Purchasing from Persons with  
1481 Disabilities Advisory Board, is repealed July 1, 2026.
- 1482            [~~(15)~~] (18) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed  
1483 July 1, 2028.
- 1484            [~~(16)~~] (19) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed  
1485 July 1, 2024.
- 1486            [~~(17)~~] (20) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1,  
1487 2026.
- 1488            [~~(18)~~] (21) Subsection [63J-1-602.2](#)(25), related to the Utah Seismic Safety  
1489 Commission, is repealed January 1, 2025.
- 1490            [~~(19)~~] (22) Section [63L-11-204](#), creating a canyon resource management plan to Provo  
1491 Canyon, is repealed July 1, 2025.
- 1492            [~~(20)~~] (23) Title 63L, Chapter 11, Part 4, Resource Development Coordinating  
1493 Committee, is repealed July 1, 2027.
- 1494            [~~(21)~~] (24) In relation to the Utah Substance Use and Mental Health Advisory Council,  
1495 on January 1, 2033:
- 1496            (a) Sections [63M-7-301](#), [63M-7-302](#), [63M-7-303](#), [63M-7-304](#), and [63M-7-306](#) are  
1497 repealed;
- 1498            (b) Section [63M-7-305](#), the language that states "council" is replaced with  
1499 "commission";
- 1500            (c) Subsection [63M-7-305](#)(1)(a) is repealed and replaced with:  
1501 "(1) "Commission" means the Commission on Criminal and Juvenile Justice."; and  
1502            (d) Subsection [63M-7-305](#)(2) is repealed and replaced with:  
1503 "(2) The commission shall:  
1504            (a) provide ongoing oversight of the implementation, functions, and evaluation of the  
1505 Drug-Related Offenses Reform Act; and  
1506            (b) coordinate the implementation of Section [77-18-104](#) and related provisions in  
1507 Subsections [77-18-103](#)(2)(c) and (d)."
- 1508            [~~(22)~~] (25) The Crime Victim Reparations and Assistance Board, created in Section  
1509 [63M-7-504](#), is repealed July 1, 2027.
- 1510            [~~(23)~~] (26) Title 63M, Chapter 7, Part 8, Sex Offense Management Board, is repealed

1511 July1, 2026.

1512 [~~(24)~~] (27) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1,

1513 2026.

1514 [~~(25)~~] (28) Title 63N, Chapter 1b, Part 4, Women in the Economy Subcommittee, is

1515 repealed January 1, 2025.

1516 [~~(26)~~] (29) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.

1517 [~~(27)~~] (30) Section 63N-2-512, related to the Hotel Impact Mitigation Fund, is repealed

1518 July 1, 2028.

1519 [~~(28)~~] (31) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is

1520 repealed July 1, 2027.

1521 [~~(29)~~] (32) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant

1522 Program, is repealed July 1, 2025.

1523 [~~(30)~~] (33) In relation to the Rural Employment Expansion Program, on July 1, 2028:

1524 (a) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed;

1525 and

1526 (b) Subsection 63N-4-805(5)(b), referring to the Rural Employment Expansion

1527 Program, is repealed.

1528 [~~(31)~~] (34) In relation to the Board of Tourism Development, on July 1, 2025:

1529 (a) Subsection 63N-2-511(1)(b), which defines "tourism board," is repealed;

1530 (b) Subsections 63N-2-511(3)(a) and (5), the language that states "tourism board" is

1531 repealed and replaced with "Utah Office of Tourism";

1532 (c) Subsection 63N-7-101(1), which defines "board," is repealed;

1533 (d) Subsection 63N-7-102(3)(c), which requires the Utah Office of Tourism to receive

1534 approval from the Board of Tourism Development, is repealed; and

1535 (e) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed.

1536 [~~(32)~~] (35) Subsection 63N-8-103(3)(c), which allows the Governor's Office of

1537 Economic Opportunity to issue an amount of tax credit certificates only for rural productions,

1538 is repealed on July 1, 2024.

1539 Section 23. **Effective date.**

1540 This bill takes effect on May 1, 2024.

1541 Section 24. **Retrospective operation.**

- 1542            (1) The following sections have retrospective operation to January 1, 2024:
- 1543            (a) Section [59-1-404](#);
- 1544            (b) Section [59-2-109](#);
- 1545            (c) Section [59-2-306](#);
- 1546            (d) Section [59-2-306.5](#);
- 1547            (e) Section [59-2-1004](#);
- 1548            (f) Section [59-2-1005](#);
- 1549            (g) Section [59-2-1606](#); and
- 1550            (h) Section [59-4-101](#).