

PROPERTY TAX OFFSET AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Keith Grover

House Sponsor: _____

LONG TITLE**General Description:**

This bill provides for the offsetting of property tax liability.

Highlighted Provisions:

This bill:

- defines terms;
- authorizes counties to establish a program allowing for eligible participants to offset a portion of a participant's property tax liability by performing work for the county;
- and
- establishes certain requirements for the program.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

ENACTS:

59-2-2001, Utah Code Annotated 1953**59-2-2002**, Utah Code Annotated 1953

*Be it enacted by the Legislature of the state of Utah:*Section 1. Section **59-2-2001** is enacted to read:

Part 20. Property Tax Work-off Programs**59-2-2001. Definitions.**

As used in this part:

(1) "Applicable taxing entity" means a taxing entity that is a county.

(2) "Eligible participant" means an individual who:

(a) is at least 65 years old; or

(b) has a disability as defined in Section [26B-6-401](#).

(3) "Minimum wage" means the state minimum hourly wage for adult employees as established under Title 34, Chapter 40, Utah Minimum Wage Act.

(4) "Program" means a property tax work-off program established by an applicable taxing entity under Section [59-2-2001](#).

Section 2. Section **59-2-2002** is enacted to read:

59-2-2002. Establishment of property tax work-off program -- Requirements.

(1) An applicable taxing entity may, by ordinance or resolution, establish a property tax work-off program that allows eligible participants to offset a portion of an eligible participant's property tax liability by performing work on behalf of the applicable taxing entity.

(2) A program may only be used to offset property tax liability for an eligible participant's primary residence.

(3) In addition to any offset of property tax liability, an applicable taxing entity shall pay an eligible participant minimum wage for hours of work performed under a program.

(4) The ordinance or resolution establishing a program shall include:

(a) procedures for eligible participants to apply for participation in the program;

(b) the maximum number of eligible participants authorized to participate in the program;

(c) procedures for verification of work performed;

(d) procedures for:

(i) offsetting property tax liability for an eligible participant who performs work under the program; and

(ii) providing compensation to an eligible participant for work performed under the program; and

(e) any other procedures or requirements for implementing the program.

59 Section 3. **Effective date.**
60 This bill takes effect on May 1, 2024.