

TAX COMMISSION APPEAL AMENDMENTS

2021 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Lincoln Fillmore

House Sponsor: Stewart E. Barlow

LONG TITLE**General Description:**

This bill modifies provisions related to judicial review of a decision of the State Tax Commission.

Highlighted Provisions:

This bill:

► requires the State Tax Commission to stay a case before the commission, if a commission decision involving the same taxpayer, the same tax type, ~~and~~ the same legal issue or valuation principle , and substantially the same facts is before a court on judicial review.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

ENACTS:

59-1-613, Utah Code Annotated 1953

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

Section 1. Section **59-1-613** is enacted to read:

59-1-613. Judicial review -- Mandatory stay of certain commission cases.

(1) When a commission decision is before a court on judicial review, the commission



28 shall, unless all parties otherwise agree, stay an appeal before the commission, if the judicial
29 review before the court and the appeal before the commission involve the same:

30 (a) taxpayer;

31 (b) type of tax; ~~Ŝ~~→ **[and]** ←Ŝ

32 (c) legal issue or valuation principle ~~Ŝ~~→ **[; and]**

32a **(d) to a material degree, facts.** ←Ŝ

33 (2) An appeal stayed in accordance with Subsection (1) is stayed until the court issues a
34 final decision after judicial review of the commission decision.