

# 2011 Legislation—General Tax

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## **HOUSE BILLS** **2**

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**HB 36 ASSESSMENT, COLLECTIONS, AND REFUNDS ACT AMENDMENTS** **2**

**HB 38 SEVERANCE TAX AMENDMENTS** **2**

## **SENATE BILLS** **3**

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**SB 188 TAX COMMISSION AMENDMENTS** **3**

## House Bills

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### HB 36 Assessment, Collections, and Refunds Act Amendments

**Enacts:** 59-1-1402.1

**Effective:** 5/10/11

Provides that the Assessment, Collections, and Refunds Act (Title 59, Chapter 1, Part 14) does not apply to the Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax.

### HB 38 Severance Tax Amendments

**Amends:** 59-5-102

**Effective:** 5/10/11

Codifies long-standing Tax Commission practice by providing that interests of the U.S., the state, a political subdivision of the state, or an Indian or Indian tribe in oil or gas, or the proceeds of production of oil or gas, are not subject to the severance tax on oil and gas.

## Senate Bills

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### **SB 188**      **Tax Commission Amendments**

**Amends:**      52-4-103

**Enacts:**      59-1-405,

**Effective:**    5/10/11

Exempts the Tax Commission from the Open and Public Meetings Act when considering or acting on confidential tax matters and conducting hearings.

Requires the Tax Commission to establish, through rule, procedures and requirements related to a meeting that is not open to the public.