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HOUSE BILLS

HB 1 PUBLIC EDUCATION BASE BUDGET AMENDMENTS – Rep. Merlynn Newbold (Effective 7/1/12) The provisions of this bill that set the estimated minimum basic tax rate have been superseded in 2012 SB 2.

HB 31 TAXES AND FEES ON EMERGENCY MEDICAL AIRCRAFT – Rep. Patrick Painter (Effective 2/13/12, then retrospective operation to 1/1/12) Changes the registration fee imposed on certain helicopters from 0.4% of the average wholesale value of the aircraft to \$100; this change applies to a helicopter used exclusively by an entity exempt from federal tax under IRC 501(c)(3) and for the emergency transportation of medical patients for at least 95% of its flight time.

HB 34 SALES AND USE TAX ACT REVISIONS – Rep. Wayne Harper (Effective 7/1/12) Addresses the effective date of a sales and use tax enactment or increase for purposes of a transaction for a billing period if the transaction is reported on a billing statement; addresses the application of a tax rate repeal or decrease for purposes of a transaction for a billing period if the transaction is reported on a billing statement; both changes conform statutes to the SST Agreement.

HB 35 EXTENSION OF RECYCLING MARKET DEVELOPMENT ZONE TAX CREDITS – Rep. Wayne Harper (Effective 3/26/12, then retrospective operation to 1/1/12) Extends the repeal date of the recycling market development corporate and individual income tax credits from 1/1/12 to 1/1/21.

HB 36 SALES AND USE TAX – COMPUTER SOFTWARE AND OTHER TANGIBLE PERSONAL PROPERTY AMENDMENTS – Rep. Wayne Harper (Effective 7/1/12) Provides that detaching prewritten computer software from other tangible personal property is not a repair; provides that if an optional computer software maintenance contract consists of taxable and nontaxable products that are not separately itemized on an invoice, the purchase of the maintenance contract is 40% taxable and 60% nontaxable.

HB 42 PERMANENT COMMUNITY IMPACT FUND BOARD GRANTS – Rep. Patrick Painter (Effective 2/13/12) For fiscal year 2011-12 only, authorizes the Permanent Community Impact Fund Board to make a grant to Wellington, including: providing the maximum amount of the grant; providing the purposes for which a city may expend the grant; and providing that before the Permanent Community Impact Fund Board may make the grant, the Permanent Community Impact Fund Board shall find that the city is experiencing substantial hardship in the repayment of bonded indebtedness as a result of sales and use tax distribution reductions; provides that the amount of sales and use tax distributions shall be reduced by the amount of a grant and up to the hold harmless provided in 2011 SB 76.

HB 75 PROPERTY TAXATION OF LOW-INCOME HOUSING – Rep. Jack Draxler (Effective 1/1/13) Requires the owner of a low-income housing project to provide by April 30 each year a signed statement that the project meets the requirements of the low-income housing covenant, financial operating statements and rent rolls for the property for the prior year, and federal and commercial financing terms and agreements; if April 30 falls within the first 12 months after a low-income housing operation begins, the property owner is to provide estimates of the required information; if the owner fails to meet these reporting requirements, the assessor is to make an estimate of fair market value based on information available to the assessor, and the owner is to pay a penalty equal to the greater of \$250 or 5% of the tax due, which the assessor may waive, reduce or compromise.

HB 81 CITY OR TOWN OPTION SALES AND USE TAX AMENDMENTS – Rep. Brad Dee (Effective 5/8/12) Prohibits a city or town from imposing a tax authorized under Title 59, Chapter 12, Part 21 on or after 7/1/16 if the city or town is not imposing this tax on 6/30/16; provides that if a city or town imposes this tax on 6/30/16, the city or town shall repeal the tax on 7/1/16 unless, on or after 7/1/12, but on or before 6/30/16, a majority of the city or town’s legislative body approves to continue to impose the tax; if a majority of the legislative body approves the tax, it may be imposed until no later than 6/30/30.

HB 96 PROHIBITION OF SALE OR USE OF CERTAIN SOFTWARE PROGRAMS – Rep. Patrice Arent (Effective 7/1/12) Prohibits a person from knowingly selling, purchasing, installing, transferring, using, or possessing any automated sales suppression device or phantom ware with the intent to defraud; provides that the penalty for a first offense is a third degree felony and any subsequent offense is a second degree felony; provides an additional penalty of a fine not more than twice the amount of taxes that would otherwise have been due but for the use of the automated sales suppression device or phantom ware; in addition, a person convicted of violating this provision is liable for all applicable taxes, penalties, and interest that would otherwise be due and shall disgorge all profits associated with the use of the device.

HB 133 VEHICLE REGISTRATION AMENDMENTS – Rep. Jeremy Peterson (Effective 7/1/13) Provides that once the Motor Vehicle Division has implemented the GenTax System, a person may register a motorcycle or motor vehicle of 12,000 pounds or less gross laden weight for a six-month period that begins on the first day of the calendar month of registration and expires on the last day of the sixth month of registration; provides that if the application for renewal of registration is for a six-month registration period, a safety inspection certificate or an emissions inspection certificate issued during the previous eight months may be used to satisfy the safety inspection or emissions requirement; establishes the amount of taxes and fees for a six-month registration and the disposition of those fees; provides the DMV a dedicated credit of \$3 for each 6-month registration.

HB 157 CURRENCY AMENDMENTS – Rep. Brad Galvez (Multiple effective dates) Effective 5/8/12 then retrospective to 1/1/12, defines "specie legal tender" to mean gold or silver coin issued by the United States or other gold or silver coin if authorized by a court of competent jurisdiction or congress; provides that specie legal tender is legal tender in the state; provides that a person may not compel another person to tender or accept specie legal tender except as expressly provided by contract; clarifies the calculation of the income tax credit for capital gains on a transaction involving legal tender; effective 7/1/12, amends the sales tax exemption for sales of coins that are not legal tender to apply to an item with a gold, silver, or platinum content of 50% (down from 80%) or more; indicates how a vendor that accepts payment of goods in specie legal tender shall account for those payments on the sales tax return.

HB 250 TAX CREDIT FOR DEPENDENT WITH A DISABILITY – Rep. John Dougall (Effective 5/8/12 then retrospective to 1/1/12) Allows a tax credit for a dependent adult with a disability or dependent child with a disability as part of the taxpayer tax credit; the credit amount is 6% of 75% of the amount the taxpayer deducts as a personal exemption on the federal return.

HB 255 MOTOR VEHICLE BUSINESS REGULATION PENALTIES – Rep. Don Ipson (Effective 5/8/12) Provides that the State Tax Commission may waive, reduce, or compromise any of the civil penalties imposed by the Motor Vehicle Enforcement Division for a violation of the Motor Vehicle Business Regulation Act if reasonable cause is shown and by making a record of its actions.

HB 261 DIVIDING OF SCHOOL DISTRICTS AMENDMENTS – Rep. Kenneth Sumsion (Effective 5/8/12) Requires a new school district and remaining school district to continue to impose for five years property tax levies that were imposed by the divided school district, irrespective of whether the property tax base of the new school district is greater than or less than the property tax base of the remaining school district.

HB 267 VINTAGE TRAVEL TRAILERS – Rep. Lee Perry (Effective 7/1/12) Defines a vintage travel trailer as a trailer that is at least 30 years old and not used for general, daily transportation; amends the definition of a vintage vehicle to include a vintage travel trailer; requires a vintage vehicle to display a vintage vehicle special group license plate.

HB 298 MOTOR VEHICLE SAFETY INSPECTION AMENDMENTS – Rep. John Dougall (Effective 1/1/13) Instead of a safety inspection every other year until 8 years (and then every year), reduces the safety inspection of a vehicle to years, 4, 8, 10 and every year thereafter; provides that if a title of a used motor vehicle is being transferred, a safety inspection issued during the previous 11 months will satisfy the safety inspection requirement; repeals the fee for a safety inspection certificate; increases the registration fee for motor vehicles (from \$41 to \$43) and motorcycles (from \$42.50 to \$44.50) to offset the reduced revenues from the safety inspection certificate fees; provides that a portion of the revenues from the increased motor vehicle and motorcycle registration fees shall be deposited in the Public Safety Restricted Account.

HB 312 VETERAN EMPLOYMENT TAX CREDIT – Rep. Don Ipson (Effective 5/8/12, then retrospective to 1/1/12) Enacts nonrefundable corporate and individual income tax credits for employing a recently deployed veteran who is eligible to collect or has recently exhausted unemployment benefits and has worked for the employer at least 35 hours/week for at least 45 of the 52 weeks following the start date of the veteran's employment; an employee that qualifies for the credit may receive the credit for 2 years as follows: \$200 per month (up to \$2,400) of employment for the taxable year per veteran for the first year, and \$400 per month (up to \$4,800) of employment for the taxable year per veteran for the second year; allows a 5-year carry forward.

HB 323 SALES AND USE TAX COLLECTION AMENDMENTS – Rep. David Butterfield (Effective 7/1/12) Provides that if a sale includes delivery or installation of tangible personal property at a location other than the seller's place of business and the delivery or installation charge is separately stated on an invoice, the seller may elect to compute the sales tax due on a cash, rather than accrual, basis; and a purchaser who converts tangible personal property into real property and is not required to pay use tax monthly may elect to remit the use tax on a cash, rather than accrual basis; if a purchaser elects to remit use tax on a cash basis, the bill provides the method for determining the amount of tax that must be remitted and provides guidance on how a bad debt may be deducted.

HB 354 ALCOHOLIC BEVERAGE AMENDMENTS – Rep. Ryan Wilcox (Effective 7/1/12) Creates a committee to establish a process to collect information related to abuse of alcoholic products; requires DABC to remit the markup on liquor to the Tax Commission on a monthly basis, regardless of when a package agency pays DABC for liquor provided to the package agency, and directs the Tax Commission where to deposit the markup.

HB 365 REVISIONS TO TAX – Rep. John Dougall (Multiple effective dates) Effective 5/8/12 then retrospective to 1/1/12, decreases income and corporate tax credits for research from 9.2% to 7.5% of qualified research expenses; effective 7/1/12, enacts a sales and use tax exemption for construction materials used in the construction of a new or expanding life science research and development facility in the state, and enacts a

sales and use tax exemption for machinery and equipment used for research purposes and repair and replacement parts for that machinery and equipment.

HB 384 SALES AND USE TAX SELLER NEXUS AMENDMENTS – Rep. Wayne Harper (Effective 7/1/12) Expands the types of sellers who are required to pay or collect and remit sales and use taxes to include a seller that holds a substantial ownership interest in or is owned in whole or in part by a related seller in the state if the seller sells the same or a substantially similar product as the related seller or if the related seller advertises, promotes, or facilitates sales by the seller; amends the definition of “affiliated group” for purposes of aircraft maintenance, repair, and overhaul providers.

HB 387 PROPERTY TAX MODIFICATIONS – Rep. John Dougall (Effective 1/1/13) Deletes the definitions of “expensed personal property” and “short life expensed personal property” and defines “noncapitalized personal property” as tangible personal property with an acquisition cost of \$1,000 or less and claimed on a federal tax return as a deductible expense under IRC Sections 162 or 179; expands the current short life expensed personal property schedule to become the noncapitalized personal property schedule and modifies the schedule.

HB 400 TRAUMATIC HEAD AND SPINAL CORD INJURY REHABILITATION FUND – Rep. Eric Hutchings (Effective 5/8/12) Increases the DUI impound fee from \$330 to \$350 and directs the additional \$20 to assist charitable clinics providing rehabilitation services for the post-acute-care of people with traumatic spinal cord and brain injuries.

HB 401 OFF-HIGHWAY VEHICLE REVISIONS – Rep. Patrick Painter (Effective 5/8/12) Provides that an off-highway vehicle for which an off-highway implement of husbandry sticker has been issued is exempt from property tax.

HB 407 NEW CAR SAFETY AND EMISSIONS INSPECTION – Rep. Don Ipson (Effective 10/1/12) Provides that to the extent allowed under the current federally approved state implementation plan, a motor vehicle that is less than two years old on January 1, based on the age of the vehicle as determined by the model year identified by the manufacturer, is exempt from the requirement to obtain an emissions inspection; while this bill also made changes to the safety inspection program, those changes have been superseded by 2012 HB 298.

HB 476 AMENDMENTS TO GOVERNMENT – Rep. Don Ipson (Effective 7/1/12) Requires the State Tax Commission to redistribute E911(local and statewide), poison control, and prepaid wireless telecommunications charges in the same circumstances as sales tax redistributions.

HB 495 PROPERTY TAX – Appraiser Amendments – Rep. Jack Draxler (Effective 5/8/12) Repeals a 36-month time limit for an uncertified or unlicensed appraiser trainee to perform an appraisal under the direction of a holder of an appraiser's certificate or license issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act.

HB 506 MARTIN LUTHER KING, JR. SPECIAL GROUP LICENSE PLATE – Rep. Rebecca Chavez-Houck (Effective 10/1/12) Creates a Martin Luther King, Jr. Civil Rights Support special group license plate for programs that create or support civil rights awareness and education programs; requires applicants for a new plate to make a \$35 annual donation to the Martin Luther King, Jr. Civil Rights Support Restricted Account; creates the Martin

Luther King, Jr. Civil Rights Support Restricted Account; requires the Department of Community and Culture to distribute funds in the Martin Luther King, Jr. Civil Rights Support Restricted Account to organizations that provide programs that create or support civil rights awareness and education programs.

HJR 6 JOINT RESOLUTION ON SEVERANCE TAX – Rep. Jim Nielson (Effective 1/1/13 if approved by a majority of voters in the 2012 general election) Requires specified percentages of annual severance tax revenue, except amounts required to be deposited into the Uintah Basin and Navajo Revitalization Funds, to be deposited into the permanent state trust fund.

HJR 13 JOINT RESOLUTION – TAX OPINION QUESTION – Rep. Gregory Hughes (This is a non-binding resolution that will not become effective unless approved by voters in 2012 and until a statute is enacted.) Authorizes the Legislature to present an opinion question to the legal voters on the ballot of the 2012 regular general election to impose a state sales and use tax to support and enhance heritage, arts, culture, and museums throughout the state in an amount equal to the difference between .15% and a tax imposed by counties, cities, and towns under Title 59, Chapter 12, Part 7, County Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities, and Part 14, City or Town Option Funding for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities.

SENATE BILLS

SB 2 PUBLIC EDUCATION BUDGET AMENDMENTS – **Sen. Lyle Hillyard** (Effective 7/1/12) Sets the estimated minimum basic tax rate at .001665 for fiscal year 2012-13; this is an estimated rate for 2012-13 that will bring in \$289,021,900 in revenues, an increase from the \$284,221,713 for 2011-12.

SB 15 OFF-HIGHWAY VEHICLES AMENDMENTS – **Sen. Ralph Okerlund** (Effective 7/1/12) Increases the cap on the registration fee amount that the Board of Parks and Recreation may establish for an OHV that is not a snowmobile to \$18, and for snowmobile registrations to \$26; and provides that \$1 of each OHV registration fee be deposited in the Utah Highway Patrol Aero Bureau Restricted Account.

SB 23 LIFE SCIENCE AND TECHNOLOGY TAX CREDIT AMENDMENTS – **Sen. Curtis Bramble** (Effective 5/8/12 and then retrospective to 1/1/12) Makes changes to life science and technology tax credits to clarify that, while in general, the credit for investment in life science establishments and the credit for capital gains transactions related to a life science establishment may not be taken by a corporation, they may be taken by a corporation that is a pass-through entity taxpayer of an entity that qualifies for the credit; repeals the nonrefundable income tax credit for capital gains transactions related to a life science establishment.

SB 27 AMENDMENTS TO REVENUE AND TAXATION TITLE – **Sen. Howard Stephenson** (Multiple effective dates) Effective 5/8/12 and then retrospective to 9/27/11, clarifies that the Tax Commission may refund taxes erroneously paid by a person; codifies that a taxing statute is construed in favor of a taxpayer and an exemption or credit is construed against a taxpayer; addresses the taxability of a transaction consisting of taxable and nontaxable property, products, or services by codifying a Tax Commission rule that allows the seller to either separately state the nontaxable items on the invoice or identify the nontaxable items, by reasonable and verifiable standards, from the books and records the seller keeps in the ordinary course of business; effective 7/1/14 for refund requests pending on, or filed on or after 1/1/12, provides that if an item is required by statute to be separately stated on an invoice, that requirement is satisfied if it is separately stated on an invoice provided at a later time as demonstrated by: (1) the seller's books and records kept in the ordinary course of business, (2) a preponderance of the facts and circumstances at the time of the transaction, and (3) the understanding of all of the parties to the transaction.

SB 58 PROPERTY TAX VALUATION AMENDMENTS – **Sen. Wayne Niederhauser** (Effective 1/1/13) Requires reporting of property tax property valuation reductions on appeal; requires an assessor to consider a valuation reduction within the past three years in determining the fair market value of property.

SB 62 CIGARETTE TAX RESTRICTED ACCOUNT REVISIONS – **Sen. Lyle Hillyard** (Effective 5/8/12 and then retrospective to 7/1/11) Requires that the first \$7,950,000 of revenues collected from tax on cigarette stamps to be deposited into the Cigarette Tax Restricted Account.

SB 65 ALTERNATIVE ENERGY DEVELOPMENT TAX INCENTIVES – **Sen. J. Stuart Adams** (Multiple effective dates) Effective 5/8/12 and then retrospective to 1/1/12, requires the Office of Energy Development (instead of GOED) to administer the alternative energy development income and corporate tax credits and changes those from refundable to nonrefundable credits; adds a nonrefundable corporate and individual income tax credit for alternative energy manufacturing, as determined by GOED, with a seven-year carry forward; effective

7/1/12, modifies and expands alternative energy sales and use tax exemptions; extends the sunset date for claiming sales and use tax exemptions related to alternative energy.

SB 116 ARMED FORCES PROPERTY TAX EXEMPTION – **Sen. Luz Robles** (Effective 1/1/13 if SJR 8 is approved by voters in the 2012 election) Expands a property tax exemption related to military members to include members of the armed forces who performed qualifying active duty military service; qualifying active duty military service is defined and must occur outside the state.

SB 122 URBAN FARMING ASSESSMENT ACT – **Sen. Wayne Niederhauser** (Effective 1/1/13) Provides that land in a county of the first class that is used for urban farming may be assessed based on its value for agricultural purposes; the land must produce greater than 50% of the average agricultural production per acre for the type of land and area currently and for at least the two years prior to the assessment for urban farming, and be at least 2 contiguous acres in size, but less than 5 acres in size; provides for a 10-year rollback of taxes if the land ceases to be eligible for assessment under the urban farming provisions; enacts provisions relating to the assessment of land used for urban farming.

SB 143 INCOME TAX – PASS-THROUGH ENTITIES – **Sen. Wayne Niederhauser** (Effective 1/1/13) Provides that a pass-through entity includes estates and trusts; provides that a pass-through entity taxpayer includes beneficiaries of an estate or trust; provides that a pass-through entity that is a plan under IRC Sections 401, 408, or 457, or that is not required to file a state corporate tax return is exempt from the withholding requirements; in addition to current waiver provisions, provides an additional waiver from penalties and interest if a pass-through entity that is a trust fails to pay or withhold an amount with respect to a dependent beneficiary for whom it has received a signed statement indicating that the dependent beneficiary's AGI will not exceed the basic standard deduction for the dependent beneficiary as calculated under IRC Section 63; establishes a rebuttable presumption in an audit that a pass-through entity that is a trust shall receive a waiver of penalty and interest if the pass-through entity would otherwise have qualified for the waiver except that the trustee failed to apply for a waiver or failed to maintain the dependent beneficiary's signed statement.

SB 150 LOCAL AND SPECIAL DISTRICT AMENDMENTS – **Sen. Jerry Stevenson** (Effective 5/8/12) Among the amendments this bill makes related to local and special service districts, this bill provides for the continuation of the property tax levy after withdrawal of an area to pay for the proportionate share of local district bonds; and if the budget hearing is held in conjunction with a tax increase hearing, allows the budget hearing notice to be combined with the public hearing notice required for property tax increases.

SB 199 MOTOR VEHICLE SELLING AND TITLING REQUIREMENTS – **Sen. Stephen Uruqhart** (Effective 5/8/12) Provides that upon the endorsement and assignment of a certificate of title, the same certificate of title may not be re-endorsed and reassigned to a new owner with exceptions; provides that a person may not sell, offer for sale, or display for sale or exchange a motor vehicle unless the person is: (1) licensed under the Motor Vehicle Business Regulation Act; (2) the lienholder or owner of the vehicle; (3) a person who has lawfully repossessed the vehicle; (4) a holder of a statutory lien on the vehicle who is selling the vehicle through a motor vehicle auction; (5) a person lawfully donating a vehicle to a nonprofit charitable organization; (6) a non-profit charitable organization that receives donated vehicles and sells or disposes of them; (7) a person lawfully selling the person's immediate family member's vehicle; or (8) a personal representative, trustee, guardian, executor, administrator, sheriff, government entity, or other person who sells a vehicle under the powers and duties granted or imposed by law; requires a new owner of a transferred vehicle, vessel, or

outboard motor to obtain a certificate of title with exceptions; establishes penalties and fines for violating the provisions.

SB 221 REVENUE AND TAX AMENDMENTS – Sen. Curtis Bramble (Effective 5/8/12) Amends the distribution of the multicounty assessing and collecting levy; clarifies the definition of “certified revenue levy” by specifically stating that it includes the multicounty assessing and collecting levy.

SB 225 TRANSPORTATION REVISIONS – Sen. J. Stuart Adams (Effective 7/1/12) Provides that certain registration fees shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account; provides that certain sales and use tax dedications shall be deposited in the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund; provides that principal, interest, and issuance costs of bonds shall be paid from the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund Restricted Account and the Critical Highway Access Needs Fund.

SB 255 VEHICLE SALVAGE AMENDMENTS – Sen. Curtis Bramble (Effective 5/8/12) Provides that when a salvage vehicle is not the subject of an insurance settlement, a self-insurer or an owner who is uninsured shall surrender the title to the DMV within 10 days of the damage (this used to be “theft or major damage”).

SB 260 AUTOMOBILE SALVAGE AMENDMENTS – Sen. Stephen Urquhart (Effective 10/1/12) Provides that a motor vehicle may not be sold by an owner that is not a manufacturer, dealer, motor vehicle auction, or consignor to a motor vehicle auction with the knowledge that it is a salvage vehicle without prior written disclosure given to any prospective purchaser; defines a nonrepairable vehicle and provides procedures and requirements for a vehicle to be declared a nonrepairable vehicle and for a nonrepairable certificate to be issued; requires an operator of a motor vehicle auction to verify that an in-state purchaser that is not licensed under Title 41, Chapter 3 has a Utah business and sales tax license; provides that the five vehicle limitation on the sale of a vehicle with a salvage certificate to in-state purchasers applies to each Utah sales tax license and not each person with the authority to use a sales tax license; requires a motor vehicle auction to apply for a title on behalf of an in-state purchaser that is not licensed under Title 41, Chapter 3 within seven days of the purchase and include a disclosure with the sale; requires an operator of a motor vehicle auction to provide records electronically to MVED within two business days of the completion of the auction.

SB 272 PROPERTY TAX RATE AMENDMENTS – Sen. Benjamin McAdams (Effective 5/8/12 and then retrospective to 1/1/12) Changes the calculation of the property tax certified tax rate by decreasing budgeted revenues for the prior year by an additional adjustment for the 5-year average redemption calculated for the prior year; defines a qualifying redemption as a redemption amount that is three times higher than the most recent year 5-year average calculated redemption amount; provides that if redemptions exceed three times the most recent 5-year average, the additional amount is carried forward to the next four calendar year redemption amounts and is added to those calendar redemptions at 1/4 per year.

SJR 8 JOINT RESOLUTION ON PROPERTY TAX EXEMPTION FOR MILITARY PERSONNEL – Sen. Luz Robles (Effective 1/1/13 if approved by voters in the 2012 election) Proposes to amend the Utah Constitution to provide that the primary residence of a person who is ordered to federal active duty (or that person’s spouse, or both) may be exempt from property tax if the person serves out of state for at least 200 days in a calendar year or 200 consecutive days.