

## 2021 Tax Commission Requested Bills

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1. HB 39 **Corporate Tax Unadjusted Income Amendments** (Sagers) Provides clarification on what deductions should be included in Utah unadjusted income.
2. HB 40 **Tax Status Disclosure Amendments** (Thurston) This bill authorizes the State Tax Commission to disclose tax status information to the Alcoholic Beverage Control Commission related to individuals who are obtaining or maintaining a license under the Alcoholic Beverage Control Act.
3. SB 24 **Property Tax Revisions** (Bramble) This bill harmonizes deadlines to file an application to apply a residential exemption to the value of a part-year residential property. This bill also allows a county to waive or reduce a penalty for failure to file a required signed statement of a person's real and personal property that is assessable by the assessor, upon a showing of reasonable cause.
4. SB 25 **Corporate Tax Amendments** (Bramble) This bill clarifies the calculation of the 80% limitation on claiming Utah net operating losses. (This clarification was requested by the Tax Commission) This bill also allows a taxpayer to carry back, for up to three years, a Utah net loss realized during certain taxable years.
5. SB 26 **Property Tax Relief Amendments** (Davis) This bill clarifies how property tax relief is calculated for a part-year owner of real property by prorating the amount of property taxes accrued and the amount of a homeowner's credit if the claimant buys or sells a residence after January 1 but on or before September 1. This bill also modifies the qualifications for circuit breaker tax relief and changes the consumer price index used to adjust annual income qualifications.
6. SB 35 **Income Tax Domicile Amendments** (Bramble) This bill provides that an individual may not be determined to have Utah domicile for purposes of assessing an income tax based on the individual's dependent being enrolled in a public school in this state if the individual is a noncustodial parent and the individual was never married to the dependent's custodial parent.
7. SB 42 **Tax Commission Administrative Garnishment Process** (Bramble) This bill allows the Tax Commission to issue administrative garnishments as an alternative garnishment process to the existing judicial garnishment process. These administrative garnishments will save taxpayers court costs and fees associated with the current judicial garnishment process.