

VETERAN PROPERTY TAX REVISIONS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Karianne Lisonbee

Senate Sponsor: David G. Buxton

LONG TITLE

General Description:

This bill amends provisions related to the veterans armed forces property tax exemption.

Highlighted Provisions:

This bill:

- ▶ increases the amount of taxable value that a disabled veteran may have exempted from property tax.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-2-1901, as enacted by Laws of Utah 2019, Chapter 453

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

Section 1. Section **59-2-1901** is amended to read:

59-2-1901. Definitions.

As used in this section:

(1) "Active component of the United States Armed Forces" means the same as that term is defined in Section **59-10-1027**.

(2) "Active duty claimant" means a member of an active component of the United

30 States Armed Forces or a reserve component of the United States Armed Forces who:

31 (a) performed qualifying active duty military service; and

32 (b) applies for an exemption described in Section 59-2-1902.

33 (3) "Adjusted taxable value limit" means:

34 (a) for the calendar year that begins on January 1, [2015] 2023, [\$252,126] \$479,504;

35 or

36 (b) for each calendar year after the calendar year that begins on January 1, [2015] 2023,

37 the amount of the adjusted taxable value limit for the previous year plus an amount calculated

38 by multiplying the amount of the adjusted taxable value limit for the previous year by the

39 actual percent change in the consumer price index during the previous calendar year.

40 (4) "Consumer price index" means the same as that term is described in Section 1(f)(4),

41 Internal Revenue Code, and defined in Section 1(f)(5), Internal Revenue Code.

42 (5) "Deceased veteran with a disability" means a deceased individual who was a

43 veteran with a disability at the time the individual died.

44 (6) "Military entity" means:

45 (a) the United States Department of Veterans Affairs;

46 (b) an active component of the United States Armed Forces; or

47 (c) a reserve component of the United States Armed Forces.

48 (7) "Primary residence" includes the residence of a individual who does not reside in

49 the residence if the individual:

50 (a) does not reside in the residence because the individual is admitted as an inpatient at

51 a health care facility as defined in Section 26-55-102; and

52 (b) otherwise meets the requirements of this part.

53 (8) "Qualifying active duty military service" means at least 200 days, regardless of

54 whether consecutive, in any continuous 365-day period of active duty military service outside

55 the state in an active component of the United States Armed Forces or a reserve component of

56 the United States Armed Forces, if the days of active duty military service:

57 (a) were completed in the year before an individual applies for an exemption described

58 in Section 59-2-1902; and

59 (b) have not previously been counted as qualifying active duty military service for
60 purposes of qualifying for an exemption described in Section 59-2-1902 or applying for the
61 exemption described in Section 59-2-1902.

62 (9) "Statement of disability" means the statement of disability described in Section
63 59-2-1904.

64 (10) "Reserve component of the United States Armed Forces" means the same as that
65 term is defined in Section 59-10-1027.

66 (11) "Residence" means real property where an individual resides, including:

67 (a) a mobile home, as defined in Section 41-1a-102; or

68 (b) a manufactured home, as defined in Section 41-1a-102.

69 (12) "Veteran claimant" means one of the following individuals who applies for an
70 exemption described in Section 59-2-1903:

71 (a) a veteran with a disability;

72 (b) the unmarried surviving spouse:

73 (i) of a deceased veteran with a disability; or

74 (ii) a veteran who was killed in action or died in the line of duty; or

75 (c) a minor orphan:

76 (i) of a deceased veteran with a disability; or

77 (ii) a veteran who was killed in action or died in the line of duty.

78 (13) "Veteran who was killed in action or died in the line of duty" means an individual
79 who was killed in action or died in the line of duty in an active component of the United States
80 Armed Forces or a reserve component of the United States Armed Forces, regardless of
81 whether that individual had a disability at the time that individual was killed in action or died
82 in the line of duty.

83 (14) "Veteran with a disability" means an individual with a disability who, during
84 military training or a military conflict, acquired a disability in the line of duty in an active
85 component of the United States Armed Forces or a reserve component of the United States

86 Armed Forces, as determined by a military entity.

87 Section 2. **Retrospective operation.**

88 This bill has retrospective operation to January 1, 2023.