

**TAX COMMISSION APPEAL AMENDMENTS**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Lincoln Fillmore**

House Sponsor: \_\_\_\_\_

**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 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; and

32 (c) legal issue or valuation principle.

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.