

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1233 be amended as follows:

1 Amend printed bill, page 9, strike lines 6 through 26 and substitute:

2 "(b) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
3 JANUARY 1, 2026, IF A NONRESIDENTIAL PROPERTY OWNER APPEALS A
4 DECISION TO THE BOARD OF ASSESSMENT APPEALS PURSUANT TO
5 SUBSECTION (1)(a) OF THIS SECTION, THE GOVERNING BODY OF THE
6 COUNTY MAY FILE A MOTION WITH THE BOARD OF ASSESSMENT APPEALS
7 NOTING THE COUNTY'S PREFERENCE THAT THE CASE BE HEARD IN THE
8 DISTRICT COURT OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED.
9 THE FILING OF SUCH A MOTION DOES NOT ALTER THE VENUE OF THE CASE,
10 AND THE BOARD OF ASSESSMENT APPEALS RETAINS JURISDICTION UNLESS
11 THE PETITIONER ELECTS TO WITHDRAW THE APPEAL AND FILE IN DISTRICT
12 COURT PURSUANT TO APPLICABLE LAW."

13 Page 10, strike lines 26 and 27.

14 Page 11, strike lines 1 through 12 and substitute:

15 "(3) (d) (I) IF A COURT OF COMPETENT JURISDICTION FINDS THAT
16 THE TAXPAYER HAS COMMITTED A PETTY OFFENSE UNDER SECTION
17 39-5-115 (3), THE TAXPAYER IS NOT ENTITLED TO PENALTY INTEREST
18 PURSUANT TO THIS SUBSECTION (3).

19 (II) THE BOARD OF ASSESSMENT APPEALS DOES NOT HAVE
20 AUTHORITY TO DETERMINE WHETHER A TAXPAYER HAS FORFEITED THE
21 RIGHT TO PENALTY INTEREST. A DETERMINATION OF WHETHER A
22 TAXPAYER HAS FORFEITED THE RIGHT TO PENALTY INTEREST IS MADE
23 SOLELY BY THE COURT IN CONNECTION WITH A PROSECUTION FOR WILLFUL
24 MISINFORMATION."

** ** ** ** **