

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

March 19, 2026
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB26-1233 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend printed bill, page 2, strike lines 6 through 10.
- 2 Page 3, strike lines 1 through 24 and substitute:
 - 3 "(3) (a) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
 - 4 JANUARY 1, 2026, ANY PERSON WHO, IN CONNECTION WITH
 - 5 NONRESIDENTIAL PROPERTY, WILLFULLY MAKES AND SUBSCRIBES ANY
 - 6 INFORMATION REQUIRED BY THIS SECTION THAT IS VERIFIED BY A WRITTEN
 - 7 DECLARATION CERTIFYING THE TRUTH AND ACCURACY OF THE
 - 8 INFORMATION BUT THAT IS NOT TRUE AND ACCURATE AS TO EVERY
 - 9 MATERIAL MATTER, COMMITS A PETTY OFFENSE.
 - 10 (b) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
 - 11 JANUARY 1, 2026, ANY PERSON WHO, IN CONNECTION WITH
 - 12 NONRESIDENTIAL PROPERTY, WILLFULLY AIDS OR ASSISTS IN, OR
 - 13 PROCURES, COUNSELS, OR ADVISES THE PREPARATION OR PRESENTATION
 - 14 OF ANY INFORMATION REQUIRED BY THIS SECTION THAT IS FRAUDULENT
 - 15 OR FALSE, COMMITS A PETTY OFFENSE.
 - 16 (c) ANY PERSON CONVICTED OF A PETTY OFFENSE UNDER THIS
 - 17 SUBSECTION (3) SHALL BE SENTENCED IN ACCORDANCE WITH SECTION
 - 18 18-1.3-503.
 - 19 (d) THE COUNTY ATTORNEY IS AUTHORIZED TO FILE AND
 - 20 PROSECUTE ANY ACTION ARISING UNDER THIS SUBSECTION (3) IN THE
 - 21 COUNTY COURT OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED."
- 22 Page 3, line 25, strike "(1),".
- 23 Page 3, strike line 26 and substitute "(1) and (5)(a)(I) as follows:".
- 24 Page 4, strike lines 7 through 9 and substitute "subpoena witnesses to

1 testify. THE PETITIONER SHALL PAY the costs of producing the petitioner's
2 witnesses ~~shall be paid by the petitioner~~, and THE COUNTY SHALL PAY the
3 costs of producing the assessor's witnesses. ~~shall be paid by the county~~.
4 On the basis of".

5 Page 4, line 20, strike "~~shall be IS~~" and substitute "~~shall~~ WILL be".

6 Page 4, strike lines 21 through 24 and substitute "of evidence may be
7 introduced by either party, and that, if".

8 Page 5, line 4, strike "~~shall be IS~~" and substitute "~~shall~~ WILL be".

9 Page 6, strike lines 12 through 27.

10 Strike page 7.

11 Page 8, strike lines 1 through 5.

12 Page 9, strike lines 6 through 26 and substitute:

13 "(b) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
14 JANUARY 1, 2026, IF A NONRESIDENTIAL PROPERTY OWNER APPEALS A
15 DECISION TO THE BOARD OF ASSESSMENT APPEALS PURSUANT TO
16 SUBSECTION (1)(a) OF THIS SECTION, THE GOVERNING BODY OF THE
17 COUNTY MAY FILE A MOTION WITH THE BOARD OF ASSESSMENT APPEALS
18 NOTING THE COUNTY'S PREFERENCE THAT THE CASE BE HEARD IN THE
19 DISTRICT COURT OF THE COUNTY IN WHICH THE PROPERTY IS LOCATED.
20 THE FILING OF SUCH A MOTION DOES NOT ALTER THE VENUE OF THE CASE,
21 AND THE BOARD OF ASSESSMENT APPEALS RETAINS JURISDICTION UNLESS
22 THE PETITIONER ELECTS TO WITHDRAW THE APPEAL AND FILE IN DISTRICT
23 COURT PURSUANT TO APPLICABLE LAW."

24 Page 10, strike lines 26 and 27.

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

26 "(3) (d) (I) IF A COURT OF COMPETENT JURISDICTION FINDS THAT
27 THE TAXPAYER HAS COMMITTED A PETTY OFFENSE UNDER SECTION
28 39-5-115 (3), THE TAXPAYER IS NOT ENTITLED TO PENALTY INTEREST
29 PURSUANT TO THIS SUBSECTION (3).

30 (II) THE BOARD OF ASSESSMENT APPEALS DOES NOT HAVE
31 AUTHORITY TO DETERMINE WHETHER A TAXPAYER HAS FORFEITED THE
32 RIGHT TO PENALTY INTEREST. A DETERMINATION OF WHETHER A
33 TAXPAYER HAS FORFEITED THE RIGHT TO PENALTY INTEREST IS MADE
34 SOLELY BY THE COURT IN CONNECTION WITH A PROSECUTION FOR WILLFUL

1 MISINFORMATION."

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