SF0006

Personal property tax reporting.

Sponsored By: Joint Reve

Joint Revenue Interim Committee

AN ACT relating to property taxes; revising the penalty for failing to report property to the county assessor; requiring the department of audit to collect property information during audits as specified; providing fees for nonreported and omitted taxable property; and providing for an effective date.

12/13/2018 Bill Number Assigned

1/8/2019 S Received for Introduction

1/9/2019 S Introduced and Referred to S03 - Revenue

1/10/2019 S03 - Revenue: Recommend Amend and Do Pass 5-0-0-0-0

ROLL CALL

Ayes: Senator(s) Baldwin, Biteman, Case, Driskill, Ellis
Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0

1/10/2019 S Placed on General File

SF0006SS001/ADOPTED

Page 2-line 4 Strike "shall" and insert "may". CASE, CHAIRMAN

1/10/2019 S COW: Passed

1/11/2019 S 2nd Reading:Passed

1/14/2019 S 3rd Reading: Failed 14-16-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Baldwin, Biteman, Boner, Case, Ellis, Gierau, Landen, Pappas, Perkins, Rothfuss, Scott, Von Flatern, Wasserburger

Nays: Senator(s) Agar, Anselmi-Dalton, Bebout, Bouchard, Coe, Dockstader, Driskill, Hicks, Hutchings, James, Kinskey, Kost, Moniz, Nethercott, Schuler, Steinmetz

Ayes 14 Nays 16 Excused 0 Absent 0 Conflicts 0

1/14/2019 S 3rd Reading:Bill Reconsideration Motion Passed by Roll Call 21-9-0-0

ROLL CALL

Ayes: Senator(s) Agar, Anderson, Baldwin, Bebout, Biteman, Boner, Case, Dockstader, Driskill, Ellis, Gierau, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Steinmetz, Von Flatern, Wasserburger

Nays: Senator(s) Anselmi-Dalton, Bouchard, Coe, Hicks, Hutchings, James, Kinskey, Moniz, Scott

Ayes 21 Nays 9 Excused 0 Absent 0 Conflicts 0

1/14/2019 S 3rd Reading: Passed 22-8-0-0-0

ROLL CALL

Ayes: Senator(s) Agar, Anderson, Baldwin, Biteman, Boner, Case, Dockstader, Driskill, Ellis, Gierau, Hutchings, Kost, Landen, Nethercott, Pappas, Perkins, Rothfuss, Schuler, Scott, Steinmetz, Von Flatern, Wasserburger

Nays: Senator(s) Anselmi-Dalton, Bebout, Bouchard, Coe, Hicks, James, Kinskey, Moniz

Ayes 22 Nays 8 Excused 0 Absent 0 Conflicts 0

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2/1/2019 H Introduced and Referred to H03 - Revenue 2/6/2019 H03 - Revenue: Recommend D =
                                  ROLL CALL
Ayes: Representative(s) Blackburn, Connolly, Dayton-Selman, Hallinan, Laursen,
Roscoe, Sweeney, Western, Zwonitzer
Ayes 9
        Nays 0
                  Excused 0
                                Absent 0 Conflicts 0
            H Placed on General File
2/6/2019
2/7/2019
            H COW: Passed
SF0006H2001.01/ADOPTED
                           (TO ENGROSSED COPY)
                           (CORRECTED CORRECTED COPY)
                           [DIVIDED AMENDMENT]
Page 1-line 5
                       Delete "and omitted".
Page 1-line 10
                       Delete ", 39-11-108 and" and insert "and 39-11-108".
Page 1-line 11
                       Delete line through "subparagraph (D)".
Page 2-line 5
                       Delete "ten dollars ($10.00)" and insert "five dollars
                       <u>($5.00)</u>".
Page 3-lines 1 through 15
                             Delete entirely. SOMMERS, POWNALL
SF0006H2001.02/FAILED
                           (TO ENGROSSED COPY)
                           (CORRECTED CORRECTED COPY)
                           [DIVIDED AMENDMENT]
Page 1-line 2
                       Delete "requiring".
Page 1-line 3
                       Delete entirely.
                       Delete line through "specified;".
Page 1-line 4
Page 1-line 10
                       After "18-3-205(b)" delete balance of line.
Page 2-lines 13 through 22 Delete entirely. SOMMERS, POWNALL
2/8/2019 H 2nd Reading:Passed
SF0006H3001/ADOPTED
                           (TO ENGROSSED COPY)
                       After "collection." insert "The penalty in this
Page 2-line 11
                       subsection shall not apply to taxable personal property
                        valued at two thousand five hundred dollars ($2,500.00)
                       or less. ". TASS
SF0006H3002/FAILED
                           (TO ENGROSSED COPY)
Page 1-line 5
                       Delete the Sommers, et al. second reading amendment
                       (SF0006H2001.01/ACCE) to this line.
                       Delete the Sommers, et al. second reading amendment
Page 1-line 10
                        (SF0006H2001.01/ACCE) to this line.
Page 1-line 11
                       Delete the Sommers, et al. second reading amendment
                       (SF0006H2001.01/ACCE) to this line.
Page 3-lines 1 through 15
                             Delete the Sommers, et al. committee of the whole
                       amendment (SF0006H2001.01/ACCE) to this line and
                        further amend as follows:
                       After "property." Insert "The fee in this subsection
Page 3-line 10
                        shall not apply to an individual taxable personal
                       property item valued at two thousand five hundred
                       dollars ($2,500.00) or less, or taxable personal
                       property items that in aggregate are valued at ten
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thousand dollars (\$10,000.00) or less. ". ZWONITZER

ROLL CALL

Ayes: Representative(s) Barlow, Blake, Burlingame, Clifford, Connolly, Dayton-Selman, Eklund, Eyre, Freeman, Furphy, Haley, Hallinan, Harshman, Henderson, Kinner, Kirkbride, MacGuire, Nicholas, Obermueller, Paxton, Pelkey, Roscoe, Schwartz, Simpson, Sommers, Stith, Sweeney, Wilson, Yin, Zwonitzer

Nays: Representative(s) Blackburn, Brown, Burkhart, Clausen, Clem, Crank, Duncan, Edwards, Flitner, Gray, Greear, Hunt, Jennings, Larsen, Laursen, Lindholm, Loucks, Miller, Newsome, Olsen, Piiparinen, Pownall, Salazar, Styvar, Tass, Walters, Washut, Western, Winter

Excused: Representative Northrup

Ayes 30 Nays 29 Excused 1 Absent 0 Conflicts 0