

1                   **ASSESSMENT, COLLECTIONS, AND REFUNDS ACT**

2                                   **AMENDMENTS**

3   2011 GENERAL SESSION

4   STATE OF UTAH

5                                   **Chief Sponsor: Todd E. Kiser**

6                                   Senate Sponsor: J. Stuart Adams

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8   **LONG TITLE**

9   **General Description:**

10           This bill amends the Assessment, Collections, and Refunds Act part to address  
11 exceptions to the applicability of the part.

12 **Highlighted Provisions:**

13           This bill:

14           ▶ provides that the Assessment, Collections, and Refunds Act does not apply to the  
15 Property Tax Act, Tax Equivalent Property Act, or the Privilege Tax part.

16 **Money Appropriated in this Bill:**

17           None

18 **Other Special Clauses:**

19           None

20 **Utah Code Sections Affected:**

21 ENACTS:

22           **59-1-1402.1**, Utah Code Annotated 1953

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

25           Section 1. Section **59-1-1402.1** is enacted to read:

26           **59-1-1402.1. Exceptions to applicability of this part.**

27           This part does not apply to:

28           (1) Chapter 2, Property Tax Act;

29           (2) Chapter 3, Tax Equivalent Property Act; or

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(3) Chapter 4, Privilege Tax.