

**QUALIFICATIONS OF STATE TAX
COMMISSIONERS**

2010 GENERAL SESSION
STATE OF UTAH

Chief Sponsor: J. Stuart Adams

House Sponsor: _____

LONG TITLE

General Description:

This bill amends the State Tax Commission part to address qualifications of commissioners of the State Tax Commission.

Highlighted Provisions:

This bill:

- ▶ addresses the tax knowledge and experience required of commissioners of the State Tax Commission; and
- ▶ makes technical and conforming changes.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-1-202, as enacted by Laws of Utah 1987, Chapter 4

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

Section 1. Section **59-1-202** is amended to read:

59-1-202. Qualifications of members of commission.



28 (1) Members of the commission shall [~~possess knowledge of tax policy and~~] have:

29 (a) significant tax experience that is relevant to holding office as a commissioner;

30 (b) knowledge of tax administration [~~and have~~]; and

31 (c) executive and administrative experience.

32 (2) (a) At least one member of the commission shall have expertise in the theory and
33 practice of ad valorem taxation[~~, and at~~].

34 (b) At least one member of the commission shall have [~~basic~~] substantial knowledge in
35 the theory and practice of excise, income, sales, and corporate taxation.

36 (3) The membership of the commission shall represent composite skills in accounting,
37 auditing, property assessment, management, law, and finance.

Legislative Review Note
as of 2-2-10 11:58 AM

Office of Legislative Research and General Counsel

S.B. 133 - Qualifications of State Tax Commissioners

Fiscal Note

2010 General Session
State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.
