

HOUSE COMMITTEE OF REFERENCE REPORT

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Chair of Committee

February 12, 2024  
Date

Committee on Finance.

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

HB24-1052 be amended as follows, and as so amended, be referred to the Committee on Appropriations with favorable recommendation:

- 1 Amend printed bill, page 3, strike line 11 and substitute "(3), (4), and (6);
- 2 **repeal** (2)(b) as follows:".
  
- 3 Page 4, line 10, strike "(4.5)" and substitute "(4)".
  
- 4 Page 4, line 22, strike "JANUARY 1, 2024." and substitute "JANUARY 1,
- 5 2024, ON OR BEFORE AUGUST 15, 2024.".
  
- 6 Page 4, line 23, strike "YEAR" and substitute "YEARS".
  
- 7 Page 4, line 24, after "2022," insert "AND JANUARY 1, 2024,".
  
- 8 Page 5, line 2, strike "YEAR" and substitute "YEARS".
  
- 9 Page 5, line 3, after "2022," insert "AND JANUARY 1, 2024,".
  
- 10 Page 5, line 10, strike "YEAR" and substitute "YEARS".
  
- 11 Page 5, line 11, after "2022," insert "AND JANUARY 1, 2024,".
  
- 12 Page 5, after line 15 insert:
  
- 13 "(d) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT
- 14 ALLOWED UNDER THIS SECTION IS APPORTIONED IN THE RATIO
- 15 DETERMINED UNDER SECTION 39-22-110 (1).".
  
- 16 Page 5, strike lines 16 through 27.

1 Page 6, strike lines 1 through 19.

2 Page 6, after line 19 add:

3           "~~(6) The department of revenue may use the reports received from~~  
4 ~~the property tax administrator in accordance with section 39-3-207 (7) for~~  
5 ~~purposes of confirming that a taxpayer meets the eligibility requirement~~  
6 ~~set forth in subsection (2)(b)(II) of this section.~~ THE DEPARTMENT OF  
7 REVENUE MAY USE THE REPORTS RECEIVED FROM THE PROPERTY TAX  
8 ADMINISTRATOR IN ACCORDANCE WITH SECTION 39-3-207 (8) FOR  
9 PURPOSES OF CONFIRMING THAT A TAXPAYER MEETS THE ELIGIBILITY  
10 REQUIREMENT SET FORTH IN SUBSECTION (3)(b)(II)(C) OF THIS SECTION."

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