

1 **JOINT RESOLUTION PROHIBITING**

2 **PROPERTY TRANSFER TAX**

3 2010 GENERAL SESSION

4 STATE OF UTAH

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6 **LONG TITLE**

7 **General Description:**

8 This joint resolution of the Legislature proposes to amend the Utah Constitution to  
9 amend a provision relating to taxation.

10 **Highlighted Provisions:**

11 This resolution proposes to amend the Utah Constitution to:

- 12 ▶ prohibit the imposition of a tax on the sale or transfer of real property or on the
- 13 financing associated with a sale or transfer.

14 **Special Clauses:**

15 This resolution directs the lieutenant governor to submit this proposal to voters.

16 This resolution provides a contingent effective date of January 1, 2011 for this proposal.

17 **Utah Constitution Sections Affected:**

18 AMENDS:

19 **ARTICLE XIII, SECTION 4**

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21 *Be it resolved by the Legislature of the state of Utah, two-thirds of all members elected to each*  
22 *of the two houses voting in favor thereof:*

23 Section 1. It is proposed to amend Utah Constitution Article XIII, Section 4, to read:

24 **Article XIII, Section 4. [Other taxes.]**

25 (1) ~~[Nothing]~~ (a) Except as provided in Subsection (1)(b), nothing in this Constitution  
26 may be construed to prevent the Legislature from providing by statute for taxes other than the  
27 property tax and for deductions, exemptions, and offsets from those other taxes.

28 (b) A tax may not be imposed on a sale or transfer of real property or on financing  
29 associated with a sale or transfer of real property.

30 (2) In a statute imposing an income tax, the Legislature may:

31 (a) define the amount on which the tax is imposed by reference to a provision of the

32 laws of the United States as from time to time amended; and

33 (b) modify or provide exemptions to a provision referred to in Subsection (2)(a).

34 Section 2. **Submittal to voters.**

35 The lieutenant governor is directed to submit this proposed amendment to the voters of  
36 the state at the next regular general election in the manner provided by law.

37 Section 3. **Effective date.**

38 If the amendment proposed by this joint resolution is approved by a majority of those  
39 voting on it at the next regular general election, the amendment shall take effect on January 1,  
40 2011.