

H.B. 67
PERSONAL PROPERTY TAXATION REVISIONS

Representative **Gage Froerer** proposes the following amendments:

1. *Page 11, Lines 316 through 322:*

316 (30) (a) Subject to Subsection (30)(b), "qualifying exempt primary residential rental
317 personal property" means household furnishings, furniture, and equipment that:
318 (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;
 = (ii) are owned by the owner of the dwelling unit that is the primary residence of a tenant ;
319 and
320 {(ii)} (iii) after applying the residential exemption described in Section 59-2-103, are exempt
321 from taxation under this chapter in accordance with Subsection 59-2-1115(2).
322 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

2. *Page 11, Line 334 through Page 12, Line 339:*

334 (b) Subject to Subsection (32)(c), "residential property":
335 (i) except as provided in Subsection (32)(b)(ii), includes household furnishings,
336 furniture, and equipment if the household furnishings, furniture, and equipment are :
 (A) used
337 exclusively within a dwelling unit that is the primary residence of a tenant; and
 (B) owned by the owner of the dwelling unit that is the primary residence of a tenant; and
338 (ii) does not include property used for transient residential use or condominiums used
339 in rental pools.