

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Brown

1 Amend printed bill, page 5 strike lines 1 through 9 and substitute:

2 "(3) (a) THE SALE, STORAGE, USE, OR CONSUMPTION OF
3 CONSTRUCTION AND BUILDING MATERIALS USED DIRECTLY IN REBUILDING
4 OR REPAIRING A QUALIFIED HOMEOWNER'S QUALIFIED RESIDENTIAL
5 STRUCTURE IS EXEMPT FROM TAXATION UNDER PARTS 1 AND 2 OF THIS
6 ARTICLE 26 AS SET FORTH IN THIS SECTION.

7 (b) THE EXEMPTION CREATED IN SUBSECTION (3)(a) OF THIS
8 SECTION SHALL BE ADMINISTERED SOLELY AS A REFUND ALLOWED TO
9 QUALIFIED HOMEOWNERS TO BE APPLIED FOR IN ACCORDANCE WITH THIS
10 SECTION AND SECTION 39-26-703. NO RETAILER MAY EXEMPT ANY SALE
11 PURSUANT TO THIS SECTION.

12 (c) THE EXEMPTION CREATED IN SUBSECTION (3)(a) OF THIS
13 SECTION APPLIES ONLY TO THE STATE SALES AND USE TAXES LEVIED
14 PURSUANT TO THIS ARTICLE 26. NOTWITHSTANDING ANY OTHER
15 PROVISION OF LAW, THE EXEMPTION SHALL NOT APPLY TO THE SALES OR
16 USE TAXES LEVIED BY ANY LOCAL GOVERNMENT, INCLUDING ANY CITY,
17 TOWN, COUNTY, SPECIAL PURPOSE DISTRICT, OR LIMITED PURPOSE
18 GOVERNMENTAL ENTITY.

19 (4)(a) A QUALIFIED HOMEOWNER MAY CLAIM A REFUND ALLOWED
20 PURSUANT TO SUBSECTION (3) OF THIS SECTION FOR EACH QUALIFIED
21 RESIDENTIAL STRUCTURE FOR WHICH THE QUALIFIED HOMEOWNER
22 OBTAINS A BUILDING PERMIT AND A WILDFIRE REBUILD EXEMPTION
23 CERTIFICATE ISSUED BY A LOCAL GOVERNMENT IN ACCORDANCE WITH
24 SUBSECTION (5) OF THIS SECTION.

25 (b) THE AMOUNT OF A REFUND CLAIMED PURSUANT TO THIS
26 SECTION SHALL BE EQUAL TO TWO AND NINETY-ONE HUNDREDTHS
27 PERCENT OF THE ESTIMATED CONSTRUCTION AND BUILDING MATERIALS
28 COST FOR REPAIRING OR REBUILDING THE QUALIFIED RESIDENTIAL
29 STRUCTURE THAT IS THE SUBJECT OF THE BUILDING PERMIT AND WILDFIRE
30 REBUILD EXEMPTION CERTIFICATE.

31 (c) A QUALIFIED HOMEOWNER MUST SUBMIT A CLAIM FOR REFUND
32 ON THE FORM AND IN THE MANNER PRESCRIBED BY THE EXECUTIVE
33 DIRECTOR. THE CLAIM FOR REFUND MUST INCLUDE THE WILDFIRE REBUILD
34 EXEMPTION CERTIFICATE ISSUED IN ACCORDANCE WITH SUBSECTION (5) OF
35 THIS SECTION AND A TRUE AND CORRECT COPY OF EACH BUILDING PERMIT
36 IDENTIFIED IN THE WILDFIRE REBUILD EXEMPTION CERTIFICATE.

37 (d) THE THREE-YEAR APPLICATION DEADLINE IN SECTION
38 39-26-703 (2)(d) FOR A SALES TAX REFUND OR REFUND OF ANY USE TAX
39 COLLECTED BY A VENDOR DOES NOT APPLY TO A CLAIM FOR REFUND MADE
40 PURSUANT TO THIS SECTION. A CLAIM FOR REFUND MADE PURSUANT TO
41 THIS SECTION MUST BE FILED ON OR BEFORE JUNE 30, 2028."

** *** ** *** **