

**Tennessee County Services Association**

**Legislative Conference 2024**

**Park Vista Hotel, Sevier County (Gatlinburg)**

**May 21-23, 2024**

**Recap of the 2024 Legislative Session**

**of the**

**Tennessee General Assembly**

## Table of Contents

1.	County Government .....	Page 1.
2.	Education .....	Page 1.
3.	Elections .....	Page 2.
4.	Emergency Management .....	Page 3.
5.	Eminent Domain .....	Page 3.
5.	Environmental .....	Page 3.
6.	First Responders .....	Page 3.
7.	Highways .....	Page 4.
8.	Housing/Development .....	Page 4.
9.	Land Use/Planning/Zoning/Codes .....	Page 5.
10.	Law Enforcement/Corrections .....	Page 5.
11.	Open Meetings .....	Page 6.
12.	Opioids .....	Page 7.
13.	Purchasing .....	Page 7.
14.	Taxation (General) .....	Page 7.
15.	Taxation (Property) .....	Page 7.
16.	Taxation (Sales) .....	Page 8.
17.	Utilities .....	Page 8.

### Key

**Monitor** – associations monitored the legislation for potential impact on counties



**Support** – associations supported the legislation as favorable to counties



**Oppose** – associations opposed due to negative impact on counties



**Worked On** – associations worked with legislators to improve the legislation



**NOTE:** The outcomes reported in this document are accurate and current as of the report's latest review on May 13, 2024.

## County Government

### 1. SB1776/HB1647 '93 Law Budget Amendments



Requires requests for amendments to budgets by departments that are governed by a board to have the amendment approved by that board before submitting it to the county commission. Applies only to counties under the 1993 Budget Law.

**Outcome: ENACTED as Public Chapter 572, effective July 1, 2024.**

### 2. SB2023/HB2019 County Mayor's Budget



Provides that the county legislative body shall not adopt a budget that reduces the budget for the county mayor's office below the budgeted amount for the previous fiscal year for office personnel salaries and benefits, office supplies, communication expenses, postal charges, duplication services, professional development training, and membership dues and fees unless the reduction is approved by the mayor.

**Outcome: ENACTED as Public Chapter 933, effective May 6, 2024.**

### 3. SB2548/HB2685 County Commission Conflicts



As amended, provides that when there is a vote on the county commission which could involve a financial conflict of interest as a result of increasing the pay or benefits of a commissioner or spouse of a commissioner, the chair of the county commission shall ask the members of the commission whether any member believes a vote was cast by someone with a conflict of interest prior to declaring the outcome of the vote. Also provides that such votes must be taken by roll call or by a recorded electronic vote method.

**Outcome: ENACTED as Public Chapter 798, effective July 1, 2024.**

### 4. SB2897/HB2677 County Commission Training



As amended, increases the required amount of training that a county commissioner must take each year from seven to eight hours. This training requirement does not apply to incumbents in office prior to April 12, 2018, or to commissioners who have eight or more years of service. Encourages counties to provide a supplement of \$600 per year for commissioners who comply with this requirement.

**Outcome: PASSED both chambers. Sent to the Governor.**

## Education

### 5. SB503/HB1183 Universal School Vouchers



This bill began as a caption bill. After the governor introduced his universal school voucher bill as an amendment to a different bill, the House and Senate instead used this vehicle to move forward with significantly different versions of the bill. The governor's original proposal would have established a statewide voucher program which would provide a \$7,075 scholarship to 20,000 students in the first year. While some were reserved for families at various income levels in different versions of the proposal, most allowed at least some families to receive a voucher scholarship regardless of income level. The House version of the bill made significant changes to traditional public education, including reduction of testing and accountability measures, changes to licensing laws and additional new streams of revenue for local school systems. However, as discussed in the House, the legislation also potentially redirected state funding for teacher raises to instead pay a larger percentage of health insurance. In the Senate, the proposal included an expansive open enrollment provision and would allow families to use the voucher to pay out of district tuition for students attending a public school other than the one for which they were zoned.

**Outcome: Set for Senate FW&M, taken off notice in House FW&M.**

### 6. SB1216/HB1088 Infrastructure Stipend



Makes an LEA, that experiences growth in excess of 2% of its average daily membership (other than students in a virtual school) for two consecutive years, eligible for an infrastructure stipend for the 2023-2024 academic year. The stipend would be a flat per-student dollar amount based on the number of students in excess of the growth threshold and would be required to be uniform for all eligible LEAs. Such stipend would be subject to appropriation.

**Outcome: Passed the House in 2023, but was taken off notice in the Senate and never presented this year.**

### 7. SB1325/HB1202 Arming Teachers



Permits a person assigned to a school in accordance with an MOU between the LEA and the chief of the appropriate law enforcement agency to possess and carry

a firearm on the grounds of the school under certain requirements. The faculty or staff member must maintain a valid handgun carry permit issued by the state, must have joint written authorization from the director of schools, in conjunction with the principal of the school, and the law enforcement chief, must submit to a background check, must be certified as being free from any mental health impairment that would affect the individual's ability to safely possess a weapon on the grounds of a school, and must complete 40 hours of training specific to school policing. The cost of training, the firearm and ammunition must be borne by the individual approved to carry the weapon. Such individuals would be prohibited from carrying a handgun openly or in a visible manner. They are also prohibited from carrying in stadiums, gyms or auditoriums during school-sponsored events, at disciplinary meetings, in health clinics, and in other locations where carrying is prohibited by state or federal law. Sovereign immunity is not waived for any claim arising from the staff member's use or failure to use a handgun.

**Outcome: Passed both chambers and signed by the Governor, effective April 26, 2024.**

**8. SB1688/HB1831 Voluntary Retainment**



As amended, allows a parent or guardian of a student in grades k-2 to elect to retain that student in his or her current grade level if the student has a documented academic or behavioral delay and the parent believes retention may benefit the student. If the parent or guardian so elects, the LEA or charter school shall retain the student in accordance with the request. A student cannot be retained in any grade level more than once. This law does not supersede the LEA's obligation to comply with federal or state law related to students with disabilities and English language learners.

**Outcome: ENACTED as Public Chapter 829, effective July 1, 2024.**

**9. SB1715/HB1664 SRO's with no MOU**



Authorizes a law enforcement agency to assign a law enforcement officer to serve as an SRO at a school within a local board of education's control if that LEA has not entered into an MOU with any law enforcement agency for the placement of SROs.

**Outcome: ENACTED as Public Chapter 729, effective July 1, 2024.**

**10. SB1722/HB1605 Flying of Flags at Schools**



Prohibits LEAs and charter schools from displaying in public schools any flags other than the official United States flag and the official Tennessee state flag.

**Outcome: Passed the House with amendments. Failed in the Senate.**

**11. SB2156/HB2528 Mobile Panic Alert Systems**



Creates a pilot program to award school safety grants to schools for the purchase of mobile panic alert systems. Makes six awards per year of \$8,000 per school, with two schools in each grand division.

**Outcome: PASSED both chambers. Sent to the Governor.**

**12. SB2183/HB2326 Fourth Grade Retention**



Creates additional methods by which a student who is not proficient in English language arts may be promoted from 4<sup>th</sup> to 5<sup>th</sup> grade. Provides that a student may be promoted with the student shows adequate growth on the 4<sup>th</sup> grade ELA TCAP or if, after a conference with the student's parents or guardians, there is agreement for the student to be promoted with a tutor for the fifth grade year.

**Outcome: While the legislation passed in different forms in the House and Senate, both chambers adopted a conference committee report. In that form, the legislation passed both chambers. Sent to the Governor.**

## Elections

**13. SB1968/HB2080 Running for Two Offices**



Prohibits a candidate from turning in more than one qualifying petition where the candidate is attempting to be qualified for and nominated or elected to more than one office being voted upon in a single election. Prohibits a local government official from holding another elected office in the state at the same time. Would have grandfathered in individuals serving in more than one office on the effective date of the act.

**Outcome: Senate Passed, Held on House Clerk's Desk**

**14. SB2587/HB2096 Election Equipment**



Authorizes an election commission to select the voting machines to be used in a county and ensure the destruction of voting machines when they are deemed obsolete.

Authorizes an election commission to enter into a contract, lease and option agreement for voting machines or the destruction of such machines when the costs are entirely paid by state or federal grants.

**Outcome: ENACTED as Public Chapter 817, effective April 29, 2024.**

**15. SB2928/HB2937 Holding Two Offices**



Authorizes counties over 200,000 in population to prohibit a member of the county commission from simultaneously serving as a member of a governing body of a municipality during that member's term. Such prohibition takes effect upon a two-thirds vote of the county commission. Likewise a municipality in such county may vote to prohibit a member of the municipal governing body from serving on the county commission.

**Outcome: ENACTED as Public Chapter 763, effective April 22, 2024.**

**16. HJR13 Timing of Elections**



Proposes an amendment to the Tennessee constitution to change the date of elections for judicial and other civil officers, including all county officials except for assessors of property, from the first Thursday in August to the first Tuesday after the first Monday in November beginning in 2028.

**Status: House adopted on third reading in 2023. The resolution did not pass the Senate during this legislative session. Therefore, the amendment process would have to start over the next year.**

## Emergency Management

**17. SB2082/HB1684 Resilient TN Loan Fund**



Creates the Resilient TN Revolving Loan Fund. Provides that the money in the fund be used to provide loans, at an interest rate of not more than 1 percent, to counties and local governments and other eligible entities for local resilience and hazard mitigation projects.

**Outcome: ENACTED as Public Chapter 686, effective July 1, 2024.**

## Eminent Domain

**18. SB1983/HB2119 Condemnation Proceedings**



Requires a condemning entity to provide by a preponderance of the evidence that the property being condemned is required for a public use, the condemner has a plan that reflects a reasonable schedule to complete such use after condemnation, the condemner has funding for such use and the use cannot be accomplished by acquiring other property in the vicinity consensually without an unreasonable increase in cost, delay or a reduction in effectiveness. This act does not apply to condemnation actions for uses regarding streets, highways, roads, bridges, transportation, or utilities.

**Outcome: ENACTED as Public Chapter 748, effective April 22, 2024.**

**19. SB1984/HB2120 Condemnation Proceedings**



Provides that a "public use" for the purposes of eminent domain, does not include recreational facilities, recreational purposes or parks except in certain limited circumstances.

**Outcome: PASSED both chambers. Sent to the Governor.**

## Environmental

**20. SB2089/HB1689 Waste Tire Fees**



Expands the permitted uses of waste tire fees received by a county to include removal of illegally disposed waste tires from public or private property. Creates a system of registration for waste tire haulers.

**Outcome: ENACTED as Public Chapter 614, effective March 27, 2024, for the purpose of promulgating rules, effective July 1, 2025 for all other purposes.**

## First Responders

**21. SB2205/HB2369 Residency Requirements**




Prohibits local governments from discriminating against first responders based upon residence with respect to employment. Previously, a law had been passed enacting this provision for certain jurisdictions. This makes the law uniform statewide. The prior statute does not affect a local government's ability to set policies regarding the use of a vehicle

while not on duty or for an employee to be able to respond to an emergency within a specific time.

**Outcome: ENACTED as Public Chapter 851, effective May 1, 2024.**


**22. SB2428/HB2532 Funding County Fire Services**

 Provides that a county that has entered into a written mutual aid agreement with each municipality within the county relating to the provision of fire services may fund up to 50% of the cost to provide fire services to unincorporated portions of the county using county general funds.

**Outcome: ENACTED as Public Chapter 702, effective April 1, 2024.**


## Highways

**23. SB1948/HB2584 TDEC Permits**

 Directs the Department of Environment and Conservation to not charge a permit application fee to a local government for a general aquatic resource alternation permit for emergency infrastructure repair, or a general aquatic resource alteration permit for maintenance activities, necessary to replace or otherwise maintain a culvert.

**Outcome: ENACTED as Public Chapter 930, effective July 1, 2024.**


**42. SB2432/HB2547 Fuel Purchasing**

 Permits local governments, when purchasing gasoline or diesel fuel in bulk amounts that would exceed the applicable bid limits, to purchase such fuel without competitive bidding, instead buying based on three documented quotes, whenever possible.

**Outcome: ENACTED as Public Chapter 661, effective April 9, 2024.**

## Housing/Development


**25. SB1000/HB1046 Rural Workforce Housing**

 Creates the TN Rural and Workforce Housing Act. Authorizes the owner of a qualified project to claim a tax credit against a taxpayer liability for premium tax, retaliatory tax, franchise tax and excise tax. Defines a qualified project as a low-income building located in Tennessee and placed in service after

1/1/2026, that receives a federal housing tax credit allocation from THDA.


**Outcome: PASSED both chambers. Sent to the Governor.**

**26. SB1137/HB1229 IDC's and Housing Projects**

 Authorizes a municipality or county to aid or otherwise provide assistance to an industrial development corporation (IDC) by granting, contributing or pledging revenues from any source except property tax revenues to low or moderate-income housing projects owned by the IDC. Requires the local government to submit a plan to the comptroller for the provision of assistance to the IDC. Prohibits issuance of debt in total from exceeding a debt service coverage ratio determined by the comptroller.


**Outcome: PASSED both chambers. Sent to the Governor.**

**27. SB2182/HB2797 Housing Opportunity Counties**

 Authorizes an industrial development corporation in certain counties, designated as "housing opportunity counties," to construct and install public infrastructure for qualified residential developments, to accept loans and grants from the state or federal government, and to make loans and grants to private entities for constructing and installing infrastructure for residential development. A housing opportunity county is defined as a county with acute needs for additional housing due to one or more economic development projects certified by the Commissioner of Economic and Community Development to result in more than 1000 jobs.

**Outcome: PASSED both chambers. Sent to the Governor.**

**28. SB2261/HB2426 Development Taxes**

 Amends the County Powers Relief Act to increase the initial tax a qualifying county may levy on development from \$1.00 per square foot to \$1.50 per square foot and authorizes the tax to be levied on the first 150,000 square feet of commercial developments. To qualify, a county must show 20% growth between decennial censuses or 9% growth over a four-year period. Changes the time of when the tax is due from the issuance of a building permit to prior to the issuance of a certificate of occupancy. Requires counties qualifying for the act to continue to show high rates

of population growth to raise the tax or continue levying the tax. Grandfathers in counties that adopted the act prior to the effective date of this act and allows them, if they fail to demonstrate growth in the future, to maintain a tax at the same rate they were levying in January of 2024.

**SB2261 Outcome: PASSED both chambers. Sent to the Governor.**

**29. SB2315/HB2368 Residential Infrastructure**



Enacts the Residential Infrastructure Development Act. Authorizes cities, counties and metro governments to establish infrastructure development districts (IDD) for the purpose of providing an alternative means of financing infrastructure through levying and collecting special assessments and the issuance of bonds. This would relieve a developer from the cost of installing infrastructure for residential developments and instead have the IDD issues bonds for such costs, then collect special assessments along with property taxes to pay off the debt. The IDD would be subject to annual audit by the Comptroller of the Treasury.

**Outcome: ENACTED as Public Chapter 860, effective May 1, 2024.**

**30. SB2424/HB2541 Energy Siting Agreements**



As amended, authorizes cities and counties to negotiate with an energy project developer and enter into a voluntary energy siting agreement. The terms and conditions of the agreement must include the duration of the agreement, the location of the land involved, a description and design of the project and any other terms agreed to by the parties. Once approved, the developer would have a vested right to develop the property in accordance with Tennessee's vested property rights law.

**Outcome: ENACTED as Public Chapter 814, effective June 1, 2024.**

## Land Use/Planning/Zoning/Codes

**31. SB2100/HB1892 Building Inspections**



Requires a local jurisdiction that has adopted building standards and codes outside of the minimum state-wide standards to perform any examinations of plans and inspections within 30 days of a request. Authorizes a person to engage with third-party inspectors or examiners in lieu of inspections by the

local government. Requires any fees charged by the local government for a third-party examination or inspection to be the same as that charged by the local government or department for performing the same service. Creates a process for third-party inspectors to be registered with the State Fire Marshal's Office.

**Outcome: ENACTED as Public Chapter 771, effective October 1, 2024.**

**32. SB2321/HB2140 Zoning Methadone Clinics**



Requires methadone clinics to be located in incorporated areas or in areas subject to zoning regulations, located within a five-mile radius of a police department and emergency medical services station and at least 2,000 feet from a congested intersection.

**Outcome: Passed the Senate, but re-referred to committee in the House.**

**33. SB2635/HB2787 Three and Four Family Homes**



Authorizes a local government to amend adopted building codes to include three-family and four-family dwellings within the scope of the residential building code rather than the commercial building code.

**Outcome: ENACTED as Public Chapter 946, effective July 1, 2024.**

## Law Enforcement/Corrections


**34. SB1771/HB2808 HIV meds for Inmates**





Provides that when an inmate is committed to a county jail or workhouse who is known to be HIV positive, the sheriff shall determine whether the inmate has been receiving medication through a state department, agency or program, including TennCare. If so, the sheriff shall notify the Department of Correction and file a claim for state funding to cover the cost of such medication. If the inmate was receiving care through the Ryan White program, the sheriff shall transport the inmate to the medical facility where the inmate was receiving care immediately prior to incarceration for such treatment to continue.


**Outcome: PASSED both chambers. Sent to Governor.**





35. SB1859/HB1920 Percentage of Sentence  
Extends the percentage of a misdemeanor sentence that a court may require a defendant to serve from 75% to 100%.  
  
**Outcome: ENACTED as Public Chapter 743, effective April 22, 2024.**


36. SB2028/HB1643 Mental Health Evaluations  
Requires the state to pay the cost of a court-ordered mental health evaluation and treatment for criminal defendants who have been charged with a misdemeanor and are believed to be incompetent to stand trial or for whom there is a question about mental capacity at the time of the offense.  
  
**Outcome: ENACTED as Public Chapter 905, effective July 1, 2024.**


37. SB2536/HB2444 Work Release  
Exempts a prisoner of a county workhouse or jail who is released from custody on work release or otherwise allowed to leave the grounds of the county workhouse or jail for employment or to perform community service from the requirement to use an electronic monitoring device at all times during the period the prisoner is not at the county workhouse or jail if the sheriff and judge of the sentencing court approve the prisoner's release in writing.  
  
**Outcome: PASSED both chambers. Sent to Governor.**

38. SB2563/HB1641 Violation of Bail  
Creates a class A misdemeanor offense for a defendant who violates a condition of release on bail. Provides that an individual who violates a condition of release may be arrested with or without a warrant.  
  
**Outcome: ENACTED as Public Chapter 942, effective July 1, 2024.**


39. SB2565/HB1719 Setting of Bail  
Provides that a magistrate not consider the defendant's ability to pay when determining the amount of bail necessary to reasonably assure the appearance of the defendant while protecting the safety of the public. Preserves language requiring the magistrate to consider the defendant's employment status and history and financial condition.  
  
**Outcome: ENACTED as Public Chapter 869, effective May 1, 2024.**


40. SB2572/HB1931 Limiting Law Enforcement  
Provides that a local government entity or official shall not adopt or enact a resolution, ordinance or policy that prohibits or limits the ability of a law enforcement agency to conduct traffic stops based on observation or reasonable suspicion that the operator or passenger has violated the law.  
  
**Outcome: ENACTED as Public Chapter 631, effective March 28, 2024.**

41. SB2576/HB2124 Immigration  
Requires law enforcement agencies to communicate with the appropriate federal official regarding the immigration status of any individual, including reporting knowledge that a particular alien is not lawfully present in the United States and to cooperate with the federal official in the identification, apprehension, detention or removal of aliens not lawfully present in the country.  
  
**Outcome: ENACTED as Public Chapter 716, effective July 1, 2024.**

42. SB2763/HB2035 ERPO Preemption  
Preempts local government from adopting extreme risk protection orders and prohibits local governments from accepting a grant or other source of funding for the purpose of implementing an extreme risk protection order against a resident of Tennessee.  
  
**Outcome: PASSED both chambers. Sent to Governor.**

## Open Meetings


43. SB1667/HB1921 County Mayor & Open Meetings  
Clarifies that the county mayor is not a member of the county commission for purposes of compliance with the Open Meetings Act.  
  
**SB1667 Outcome: ENACTED as Public Chapter 580, Effective March 15, 2024.**

44. SB1963/HB2176 Open Meetings Lawsuits  
Provides that if a court finds a governing body knowingly and willfully refused to comply with open meetings laws, the court may, in its discretion, assess all or part of the reasonable costs incurred by petitioners in enforcing the provisions of the law, including reasonable attorney's fees, against the government.  
  
**Outcome: PASSED both chambers, sent to Governor.**



## Opioids


### 45. SB1677/HB1824 Opioid Settlements

 Adds the Kroger company to the statewide opioid settlement agreement for which the attorney general and reporter has the authority to release pending or future claims. Maintains the same distribution of the funds in accordance with the state/subdivision agreement entered into by the state and county governments.

**Outcome: ENACTED as Public Chapter 568, effective March 15, 2024.**

## Purchasing


### 46. SB379/HB284 Standardizes Bid Thresholds

 Standardizes the thresholds for competitive sealed bids for counties, municipalities, utility districts, local education agencies and other local governmental entities. Allows the threshold to be set up to \$50,000 for a local government with centralized purchasing and a full-time purchasing agent and up to \$25,000 for a non-centralized government.

**Outcome: ENACTED as Public Chapter 513, Effective March 1, 2024.**


## Taxation (General)

### 47. SB316/HB776 Border Region Retail

 Makes various changes to the Border Region and Regional Retail Tourism Development District Acts. Requires total project costs to be compiled and certified by an independent C.P.A. Requires revenue distributed to the local government to be used exclusively for payment of costs of the economic development project. Provides that "costs" under the act does not include travel and meeting expenses, office expenses, developer salaries or taxes. Further defines direct or indirect assistance for purposes of the acts.

**Outcome: PASSED both chambers. Sent to the Governor.**


### 48. SB1710/HB1629 Real Estate Transfer Tax

 Requires half of the undesignated portion of the recordation tax on real estate transfers to be distributed back to county governments for school debt and school

capital projects. Under the bill, the revenue would be allocated to counties based on the proportion of the total revenue from the tax that is attributable to each county.

**Outcome: Progressed to subcommittees of the Finance Committees in each chamber. Was not funded in the budget and therefore, did not pass out of those committees.**


### 49. SB1676/HB2240 Uses of Hotel Motel Tax

 Requires municipalities and counties levying an occupancy tax pursuant to general law to provide an annual written report to the comptroller and to the commissioner of the department of tourism, as well as the chairs of state and local and local government committees of the legislature. The report must detail the amount of revenue spent by the local government and its contractors and how those expenditures have been designed and used for tourism and tourism development. Provides that a local government, that is required to use such funds for the promotion of tourism or tourism development, which is found in an audit to have spent such funds for other purposes, must appropriate an equal amount for tourism in the following fiscal year. Prohibits a local government authorized under general law from using revenue from occupancy taxes on general spending.

**Outcome: PASSED both chambers. Sent to the Governor.**


## Taxation (Property)

### 50. SB171/HB565 Property Tax Referendum

 Requires a local governmental entity to hold a referendum to approve a property tax increase that would cause the local government to realize an increase in total revenue exceeding inflation plus two percent or would cause the local government to realize an increase in total revenue exceeding inflation plus six percent over the preceding three tax years.

**Status: DID NOT PASS, referred to committee.**

### 51. SB1659/HB2054 Greenbelt Cap

 Increases the cap on the maximum number of acres an owner can have placed under the greenbelt program in a county from 1,500 acres to 3,000 acres.

**Outcome: PASSED both chambers. Sent to the Governor.**

**52. SB1946/HB2057 Reappraisal Cycles**



Revises the schedule of required property reappraisals by county property assessors from a three- to six-year cycle to a one- to four-year cycle. Makes various other updates to reappraisal requirements and procedures to modernize the process.

**Outcome: Passed the Senate. Reached the House floor before being returned to the clerk’s desk.**

**53. SB2248/HB1968 Property Tax Cap**



This bill was filed as a caption bill which could carry an amendment to cap the amount any local government could raise their property tax rate during a given year. While amendments were drafted, none was ever presented to a committee in either the House or Senate.

**Outcome: Taken off notice in both chambers.**

**54. SB2550/HB2624 Land Banks**



Grants first priority to property tax liens relative to receiver’s liens and other liens established under the TN Local Land Bank Program. Revisions provisions regarding the preemption of a bid from a land bank in a tax sale for delinquent municipal property taxes, provides local governments new options for disposing of properties sold at a tax sale.

**Outcome: PASSED both chambers. Sent to the Governor.**

**55. SB2591/HB2567 Land Banks**



Requires a detailed stabilization plan prior to receivership of property. Removes outstanding municipal fines, penalties, expenditures, and assessments and all amounts attributable to state and local taxes and assessments, including all outstanding amounts secured by delinquent property tax liens from the receiver’s lien.

**Outcome: ENACTED as Public Chapter 796, Effective April 23, 2024.**

**56. SB2769/HB2055 Real Property Assessment**



Removes certain exclusions from the definition of “moveable structure” for property assessment purposes. Requires the assessor of property to notify the register of deeds which requires assessor records are permanent records. Authorizes the State Board of Equalization to approve a reappraisal plan specifying a schedule for continuous on-site review or photo review that is different than the standard schedule, but that is no longer than four years.

**Outcome: ENACTED as Public Chapter 781, Effective April 23, 2024.**

## Taxation (Sales)

**57. SB1140/HB886 Sales Tax Study on Vendors**



Directs TACIR to study the collection and remittance of state and local taxes, including sales tax, at the point of sale by businesses in this state.

**Outcome: PASSED both chambers, sent to Governor.**

**58. SB2520/HB2641 Sales Tax on Groceries**



As amended, permits a municipality that levies a local option sales tax at a rate higher than the county rate to exempt groceries from the additional amount levied by the municipality.

**Outcome: ENACTED as Public Chapter 917, effective May 3, 2024.**

## Utilities

**59. SB129/HB526 Utility Depreciation**



Prohibits the comptroller, in determining whether a utility system is financially distressed, from considering the straight-line depreciation of an asset acquired or completed in the 12 months preceding the audit, so long as the asset’s depreciation is calculated in accordance with generally accepted accounting principles.

**Outcome: PASSED both chambers. Sent to Governor.**