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Utah Taxpayers Association 2021 Legislative Watchlist

Number	Title	Sponsor	Description	Comments	Position	House Comm.	House Floor	Senate Comm.	Senate Floor
High Priority Legislation									
HB 86	Social Security Tax Amendments	Brooks	Enacts a tax credit for social security benefits.		S	P	P	P	P
1 Sub HB 161	Military Retirement Tax Amendments	Pierucci	Creates a nonrefundable income tax credit for military retirement pay		S	P	P		
HB 209	Vehicle Registration Fee Revisions	Christofferson	Increases registration fees for electric, hybrid and plug-in hybrid vehicles.		S	P	F		
HB 331	Income Tax Reductions	Seegmiller	Lowers the individual and corporate income tax rate from 4.95% to 4.90%		S				
2 Sub HB 348	Economic Development Amendments	Hawkes	As part of GOED restructuring, creates a grant program for expansion of rural telecom services.		O	P	P	P	P
HJR 11	Joint Rules Resolution - Executive Appropriations Committee	Moss	Enacts language for EAC to decide whether to set aside allocations for tax cuts in their December meeting.		S	P	P	P	P
2 Sub SB 11	Retirement Income Tax Amendments	Harper	Creates an income tax credit for social security benefits.	Revenue and Taxation Interim Committee.	S	P	P	P	P
5 Sub SB 18	Property Tax Exemption Amendments	Harper	Expands the exemption for tangible personal property to \$25,000. Prevents the exemption from being shifted onto other taxpayers.	Revenue and Taxation Interim Committee.	S	P	P	P	P
SB 95	Sales Tax Revisions	Fillmore	Creates a sales and use tax exemption for business inputs related to the production of software.		S			P	P
SB 100	Taxpayer Tax Credit Modifications	Harper	Expands the dependent exemption tax credit for Utah families.		S			P	P
SB 153	Utah Personal Exemption Amendments	Fillmore	Expands the amount of the dependent exemption to \$1,750.		S	P	P	P	P
SB 206	Tax Rate Amendments	Fillmore	Decreases the income tax rate from 4.95% to 4.75% for two years, and considering income tax revenues, would make the rate cut permanent.		S			P	
House of Representatives Sponsored Legislation									
4 Sub HB 30	Tax Modifications	Barlow	Clarifies the signature requirements for the form a new owner of residential property uses to declare that the residential property qualifies for the primary residential exemption and matches credits with applicable tax rates	Revenue and Taxation Interim Committee.	S		P	P	P
1 Sub HB 39	Corporate Tax Unadjusted Income Amendments	Sagers	Clarifies that a corporate taxpayers unadjusted income is determined before any deductions related to foreign income and GILTI.		S	P	P	P	P
HB 40	Tax Status Disclosure Amendments	Thurston	Requires the State Tax Commission to disclose to the Alcoholic Beverage Control Commission whether an individual applying for a license or a licensee is current on state tax obligations	Revenue and Taxation Interim Committee.	S	P	P	P	P
HB 89	Hydrogen Tax Credit Amendments	Sagers	Creates a nonrefundable gross receipts tax credit for hydrogen electrolysis systems.		M			F	
HB 91	Tax Credit for Alternative Fuel Heavy Duty Vehicles	Stoddard	Extends an income tax credit for alternative fuel heavy duty vehicles.		M	P	P	P	P
HB 97	Property Tax Penalties Amendments	Gwynn	Reduces the penalty for failure to file a completed statement regarding personal property, implements a lower penalty if the failure is remedied within a specified time period.		S				



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HB 106	Adoption Tax Credit	Shipp	Creates an income tax credit for expenses related to child adoption.		M	P	P	P	
HB 128	Local Accumulated Fund Balance Amendments	Winder	Increases the maximum accumulated fund balance allowed in a political subdivisions general fund.		M	P	P	P	P
HB 140	Income Tax Revenue Amendments	Thurston	Requires the Tax Commission to report when a federal tax change results in an increase in state tax revenue. Creates a restricted account for the revenue in order to provide a tax cut when the Legislature reconvenes.		S	P	P	P	F
HB 144	Water Pricing Structure	C. Moss	Requires retail water providers to consider lot sizes of customers.		M				
HB 150	Public Safety Post-retirement Reemployment Amendments	Gwynn	Reduces the period of separation for postretirement reemployment for retirees from a public safety or firefighter system from one year to 60 days.		O				
HB 153	Energy Storage Asset Tax Credit	Handy	Enacts a refundable corporate and individual tax credit for the purchase of an energy storage asset.		M	H			
HB 204	Feminine Hygiene Products Tax Amendments	Spendlove	Creates a sales tax exemption for feminine hygiene products.		O				
4 Sub HB 223	Alternative Fuel Incentives Amendments	Ballard	Creates a sales tax exemption for business inputs for the production of hydrogen fuel. Also credits tax credits for hydrogen fuel vehicles and infrastructure.		M	P	P	P	P
3 Sub HB 247	Transient Room Tax Amendments	Albrecht	Modifies how certain counties can spend transient room tax and allows county officials to audit collectors of the tax in coordination with the Tax Commission.		M	P	P	P	P
HB 263	Utah Clean Energy Fund	Briscoe	Establishes the Utah Clean Energy Fund and an accompanying bureaucracy to promote and finance various clean energy initiatives.		O	H			
1 Sub HB 270	Property Tax Valuation Amendments	Hawkes	Clarifies issues when appealing property tax valuations when improvements are made to a residential property.		S	P	P	P	P
2 Sub HB 304	Digital Opportunity Access Amendments	Stratton	Designates GOED to coordinate the development of broadband statewide infrastructure.		M	P	P	P	F
HB 309	Intergenerational Poverty Work and Self-sufficiency Tax Credit	Spendlove	Enacts a refundable state earned income tax credit for individuals who are experiencing intergenerational poverty.		M				
HB 320	Enterprise Zone Tax Credit Amendments	Sagers	Authorizes an Enterprise Zone Tax Credit for investments in hydrogen.		M	P	P	P	
HB 342	Government Enterprise Amendments	Strong	Requires cities and counties to conduct a market impact study and hold a public hearing before engaging in activity that competes with private enterprise.		S				
HB 354	Rural Municipal Economic Development Loan Program	Stenquist	Creates a revolving fund for providing telecom infrastructure to small cities, towns, and counties.		O				
1 Sub HB 364	Utah Lake Authority	Brammer	Creates the Utah Lake Authority to address issues related to the future of Utah Lake.		M	F			
HB 440	Local District Revisions	J. Moss	Clarifies that a local district must make a tentative budget publicly available before a budget and Truth-in-Taxation hearing.		S				



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HB 444	Sales and Use Tax Refund Modifications	Watkins	Creates a state sales tax exemption for business inputs related to the production of oil and gas.		S					
Senate Sponsored Legislation										
SB 24	Property Tax Revisions	Bramble	Clarifies that a homeowner may qualify for the residential exemption for part-year residential property.	Revenue and Taxation Interim Committee.	S	P	P			P
2 Sub SB 25	Corporate Tax Amendments	Bramble	Clarifies net operating loss may not exceed 80%, based on Tax Commission directives.	Revenue and Taxation Interim Committee.	S	P	P	P		P
3 Sub SB 26	Property Tax Relief Amendments	Davis	Amends the circuit breaker tax relief qualifications based on CPI.	Revenue and Taxation Interim Committee.	S	P	P	P		P
SB 35	Income Tax Domicile Amendments	Bramble	Clarifies assessing income tax to a parent based on a dependent's enrollment in public school in Utah.	Revenue and Taxation Interim Committee.	S	P	P			P
SB 36	Tax Commission Bond Requirement Amendments	Bramble	Allows the Tax Commission to waive the bond requirement if the person is in compliance with a payment agreement.	Revenue and Taxation Interim Committee.	S	P	P			P
3 Sub SB 37	Public Infrastructure District Revisions	McCay	Renumbers the PID code.	Economic Development and Workforce Services Interim Committee.	M	P	P	P		P
1 Sub SB 42	Tax Commission Collection Amendments	Bramble	Authorizes the Tax Commission to issue a garnishment against personal property in possession of another person.	Revenue and Taxation Interim Committee.	M	P	P			P
SB 44	Payment in Lieu of Taxes Funds for Counties	Fillmore	Creates a restricted account for PILT funds that would be distributed based on a county's property tax distributions.	Commission on Federalism bill.	S					
2 Sub SB 52	Property Tax Deferral Modifications	Fillmore	Allows for certain homeowners to defer property taxes on their residence.	Revenue and Taxation Interim Committee.	S	P	F	P		P
1 Sub SB 58	Metro Township Amendments	Mayne	Allows metro townships to impose a telecommunications tax or energy tax.		O	P	P	P		P
1 Sub SB 65	Community Reinvestment Agency Amendments	Harper	Establishes a process for targeted community reinvestment areas. Allows for a CRA board to levy a property tax.		O	P	P	P		P
SB 82	Road Usage Charge Program Special Revenue Fund	Harper	Creates a process for revenue collected from the Road Usage Charge program.		S	P	P	P		P
2 Sub SB 88	Local Option Sales Tax Distribution Amendments	Fillmore	Changes distribution of revenue from ZAP/RAP taxes to fund smaller organizations.		M	P	P	P		P
2 Sub SB 104	Tax Levy for Animal Control	Weiler	Allows a county to create a tax levy specifically for animal control function. The bill does require a decrease in the overall levy of an equal amount if the animal control levy is enacted.		O	P	P	P		P
2 Sub SB 110	Tax Commission Appeal Amendments	Fillmore	Requires the Tax Commission to stay a pending case if another case is in the judicial process.		S	P	P	P		P
2 Sub SB 132	Child Care Center Sales Tax Exemption	Fillmore	Removes the sales and use tax from business inputs for building child care centers.		S		F	P		P
1 Sub SB 133	Severance Tax Revenue Amendments	Hinkins	Creates a restricted account for partial severance taxes. Money would be appropriated by the Legislature for mining, oil, and gas.		S	P	P	P		P
1 Sub SB 142	Public Education Funding Amendments	Fillmore	Creates a study program by the Public Education Appropriations Subcommittee to look at education funding across the state.		M	P	P	P		P
SB 144	Billboard Restriction Amendments	Hinkins	Prohibits a city or county from using taxpayer funds to incentivize or compensate a property owner from erecting a billboard.		S			P		



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SB 162	Education Expenses Tax Credit During Public Health Emergency	Harper	Enacts a nonrefundable individual income tax credit for a dependent's education expenses during a pandemic.			M				
1 Sub SB 167	Utah Film Economic Incentives	Winterton	Increases the maximum account for refundable motion picture tax credits to \$8.4 million.			M	P	P	P	P
2 Sub SB 201	Public Notice Amendments	Mayne	Removes the requirement for newspaper ads for certain public notices.			S	P	P	P	P
1 Sub SB 202	Grant Program for Small Businesses	Cullimore	Creates a one-time \$30 million grant program to be allocated to small business.			M			P	P
2 Sub SB 217	Housing and Transit Reinvestment Zone Act	Harper	Creates a new district that would use tax increment to build high-density housing around commuter train stations.			O		P	P	P
SB 235	County Tax Amendments	Kennedy	Expands the use of the transient room tax for all counties for uses that include police, search and rescue, and others.			O				
SB 239	Small Business Job Creation Tax Credit Act	Bramble	Provides a nonrefundable tax credit for investments by small business, up to \$30 million.			M			P	
SB 241	Sales Tax Distribution Amendments	McCay	Moves the sales tax distribution formula to be based entirely on population over 30 years.			S				
SB 242	Alternative Education Tax Credit Amendments	Johnson	Enacts a one-time refundable tax credit if a dependent moves from the public education system to home-schooling or private school.			O				
1 Sub SB 247	Property Tax Appeals Process Amendments	Millner	During a property tax appeal, both the taxpayer and the county must share evidence with each other.			S				P