



**For more information, contact:  
Rusty Cannon, President - 801.721.7136 or  
Spencer Nitz, Vice President - 385.202.5986.**

Recommended positions indicated in parenthesis. S = support. M = monitor. O = oppose.

**Utah Taxpayers Association 2022 Legislative Watchlist - March 2, 2022**

Number	Title	Sponsor	Description	Comments	H/L	Position	House Floor	Senate Floor
<b>High Priority Legislation</b>								
HB 53	Social Security Tax Amendments	Brooks	Expands eligibility for the social security benefits tax credit by increasing the thresholds for the income-based phaseout.		H	S		
HB 105	Reductions To Income Tax	Seegmiller	Reduces the personal and corporate income tax rate from 4.95% to 4.75%.		H	S		
HB 156	Sales and Use Tax Refund Amendments	Watkins	Eliminates sales tax on business inputs for the oil and gas exploration industry by refunding only the state portion of sales tax.		H	S		
HB 165	Food Sales Tax Amendments	Lesser	Removes the state portion only of the sales tax on food.		H	O		
HB 197	Income Tax Rate Modifications	Abbott	Reduces the personal and corporate income tax rate from 4.95% to 4.50%.		H	S		
HB 203	Food Sales Tax Modifications	Rohner	Removes the state portion only of the sales tax on food.		H	O		
1 Sub HB 288	New Growth Amendments	Ward	Creates a calculation for new growth by county assessor for internal accessory dwelling units.		H	O		
1 Sub HB 331	HOPE Scholarship Program	Pierucci	Establishes a scholarship program to fund education spending accounts for Utah families who want to pursue options outside of the public school system.		H	S	F	
HB 478	Minimum Basic Tax Rate Reduction	Last	Ends the freeze in the state basic levy property tax one year earlier and eliminates the WPU value rate.		H	S	P	
HJR 19	Appropriations Procedures Joint Resolution	Moss	Enacts rules and procedures for more transparency in the budgeting and appropriations process.		H	S	P	
4 Sub SB 59	State Income Tax Rate Reduction	McCay	Reduces the personal and corporate income tax rate from 4.95% to 4.85%; Creates a nonrefundable earned income tax credit.		H	S	P	P
SB 62	Income Tax Rate Reductions	McCay	Reduces the personal and corporate income tax rate from 4.95% to 4.60%.		H	S		
SB 70	Social Security Tax Credit Amendments	Mayne	Increases the income threshold for qualifying for the social security tax credit.		L	S		
SB 106	Electrical Facility Sales Tax Exemption	Ipson	Provides certain electrical generation facilities a sales tax exemption for their items used in production.		H	S	P	P
<b>House of Representatives Sponsored Legislation</b>								
1 Sub HB 12	Public Safety Retirement Amendments	Gwynn	Allows double dipping for law enforcement and firefighters after 60 days instead of 1 year and changes contribution amounts.			M	P	
HB 52	Hydrogen Tax Credit Amendments	Sagers	Provides income tax credit for hydrogen infrastructure projects.			M		



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HB 54	Enterprise Zone Tax Credits	Sagers	Authorizes enterprise zone income tax credits for hydrogen fuel.			M			
HB 61	Postretirement Reemployment Amendments	Birkeland	Allows double dipping for law enforcement and teachers with a compensation limit.	H		O			
HB 125	State Transient Room Tax Amendments	Albrecht	Eliminates the scheduled repeal of the State Transient Room Tax Act, and several other related programs and grants.			M	P		
HB 128	Education Impact Fee Amendments	Kohler	Allows school districts to impose impact fees.	L		O			
2 Sub HB 151	Retail Facility Incentive Payments Amendments	Schultz	Prohibits public entities from giving away tax incentives for retail facilities.	H		S	P		
HB 170	Student Resource Officer Funding	Winder	Authorizes a local school board to levy a tax to fund school resource officers.	H		O			
2 Sub HB 186	Vehicle Registration Fee Amendments	Ward	Increases registration fees on electric vehicles and hybrids over the next decade, but would decrease cost per mile of the road usage charge program.	H		S	P	P	
2 Sub HB 191	Revenue Bond and Capital Facilities Amendments	Sagers	Increases the amount of bonding capacity for higher education facilities.	L		O	P		
HB 199	Tangible Personal Property Tax Amendments	Spendlove	Allows taxpayers that are exempt from the personal property tax to file only once to retain the exemption, rather than five years.	L		S	P	P	
1 Sub HB 211	School Fees Amendments	Robertson	Eliminates certain school fees for curricular activities, does not change fees for extra-curricular activities.	L		S	P		
HB 221	Tax Credit for Alternative Fuel Vehicles	Harrison	Enacts an income tax credit for the purchase or lease of an alternative fuel vehicle.	H		O			
1 Sub HB 232	Utah Lake Authority	Brammer	Creates the Utah Lake Authority, establishes procedures and taxing authority and ability to levy a fee.			M		P	
2 Sub HB 237	Local District Modifications	Robertson	Clarifies the process in which a special service district provides its tentative and final budget to the public.	H		S	P	P	
2 Sub HB 239	Governmental Entity Budget Transparency	Abbott	Requires additional transparency and comparisons to prior year when adopting a tentative budget.	L		S	F		
HB 262	Incentives Amendments	Christofferson	Modifies or removes several income tax exemptions.	H		O			
2 Sub HB 268	Sales and Income Tax Amendments	Brammer	Enacts a sales tax exemption for certain guided lessons. Establishes an ability to make a business income election on income taxes.	H		S	P	P	
HB 272	Energy Storage Amendments	Handy	Extends the sales tax exemption for larger electrical storage facilities.			M			
HB 300	Car Sharing Amendments	Spendlove	Exempts motor vehicles shared through a car-sharing business platform from short-term rental taxes if the applicable sales tax was paid upon the purchase of the motor vehicle.	L		S	P		



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HB 307	Earned Income Tax Credit Amendments	Winder	Enacts a nonrefundable state earned income tax credit of up to 15% of the federal credit.			M			
1 Sub HB 311	Alternative Fuel Heavy Equipment Tax Credit	Ballard	Provides a nonrefundable tax credit for the purchase of near nonzero emissions standards.			M			
HB 323	Transient Room Tax Amendments	Last	Allows counties that contain a national park to expand the usage of the transient room tax.	L		O	P		
HB 347	Property Tax Exemption Amendments	Welton	Extends the time for filing an exemption application in the event of an emergency.	L		S	P		
1 Sub HB 348	Educator Retirement Amendments	Winder	Allows a URS retiree to double dip if they retired before Feb 1, 2022 and become a teacher.	H		O	P		
HB 349	Recreation Activity Funding Amendments	Stenquist	Creates a restricted account funded by a portion of sales tax from sporting goods retailers that would be spent on outdoor recreation activities.	L		O			
HB 362	Taxing Entity Amendments	Winder	Authorizes a CRA to receive tax increment from a tax entity that has not entered into an interlocal agreement with the requesting entity.	H		O			
HB 373	Convention and Tourism Business Assessment	Spendlove	Allows 1st class counties to approve an area to levy an assessment on hotels to provide funding that benefits hotel and tourism activity.			M	P		
HB 401	Property Tax Relief Amendments	Waldrup	Increases the household income eligibility amounts related to the homeowner's and renter's credit.	L		S	P		
1 Sub HB 409	Recreation Infrastructure Amendments	Snider	Diverts some sales tax revenue into a newly formed Outdoor Adventure Infrastructure Restricted Account.			M	P		
HB 438	Point of the Mountain State Land Authority Amendments	Snow	Allows the Authority to impose an energy sales and use tax; requires the Authority to be paid a portion of increased property tax revenue from land transferred to a private owner.			M	P		
HB 443	Inland Port Authority Amendments	Schultz	Modifies items related to the Inland Port Authority including certain tax provisions.			M	P		
HB 444	Income Tax Revisions	Spendlove	Modifies tax obligations of pass-through entities related to certain deductions.	L		S	P		
HB 460	State Employee Retirement Amendments	Wilcox	Changes qualifications on state employees ability to double dip.	H		O			
HB 464	Utah Clean Energy Fund	Briscoe	Establishes the Utah Clean Energy Fund and an accompanying bureaucracy to promote and finance clean energy initiatives.	H		O			
HB 475	Use of Public Education Stabilization Account One-time Funding	Last	Allows state one-time funding to be used for qualified school districts' capital facilities.	H		S	P		
<b>Senate Sponsored Legislation</b>									
SB 12	Property Tax Appeals Process Amendments	Millner	A county assessor must provide its evidence of valuation to the taxpayer prior to a valuation appeal public hearing.	Revenue and Taxation Interim approved this legislation.	L		S	P	P



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3 Sub SB 20	Property Tax Amendments	Bramble	Moves the valuation of telecommunications property away from the Tax Commission and requires telecommunications companies to report property to the Multicounty Appraisal Trust.		L	S			P
2 Sub SB 25	Property Tax Deferral Amendments	Fillmore	Provides low-income and low-asset elderly homeowners ability to defer property taxes until the property title changes.		H	S			P
SB 39	Mobile Workforce Income Tax Amendments	Bramble	Exempts certain nonresident workers, such as entertainers, from filing Utah state income tax.	Revenue and Taxation Interim approved this legislation.	L	S			P
1 Sub SB 48	Income Tax Modifications	McCay	Limits claims to either the Social Security Tax Credit or the Military Retirement Tax Credit, but not both.		L	S			P
1 Sub SB 61	Delinquent Property Tax Collection Amendments	Harper	Prohibits entities from using an individual's state income tax refund to pay late property taxes.		L	S	P		P
SB 76	Targeted Business Income Tax Credit Amendments	McCay	Allows a business applicant may apply for this tax credit in an enterprise zone.				M		P
SB 90	Tax Administration Amendments	Harper	Provides taxpayers the opportunity to defend themselves in court against tax garnishments.		L	S			P
1 Sub SB 93	Business Tax Amendments	Fillmore	Eliminates the sales tax for certain consumable business inputs and exempts certain tangible personal property from tax.		H	S	P		P
SB 94	Taxpayer Tax Credit Modifications	Mayne	Expands eligibility for the taxpayer tax credit by including the taxpayer and, if applicable, a spouse.		L	S			
SB 135	Income Tax Revenue Amendments	McCay	Creates a restricted account for revenue automatically provided to the state to a change in federal tax policy.		H	S			
2 Sub SB 140	Housing and Transit Reinvestment Zone Amendments	Harper	Requires all taxing entities to participate at the same rate when contributing tax increment to a housing and transit reinvestment zone.		L	O			P
1 Sub SB 146	Division of Oil, Gas, and Mining Amendments	Winterton	Clarifies definitions of when an industry would be subject to the severance tax.		L	S	P		P
1 Sub SB 147	Utah Communications Authority Amendments	Harper	Extends the sunset date for earmarked funding for 911 emergency charge fees.		L	S			P
SB 174	Pollution Control Equipment Tax Amendments	Vickers	Creates a depreciation schedule for equipment that is purchased due to federal or state requirements.		L	S			P
SB 187	Fossil Fuel Tax Amendments	Kitchen	Creates a carbon dioxide emissions tax; eliminates the state portion of the sales tax on food.		H	O			
1 Sub SB 188	Energy Efficiency Amendments	Cullimore	Creates a sales tax exemption for larger electrical storage facilities.				M		
SB 197	Public Education Funding Amendments	Fillmore	Calculates tax increment funding into the locally generated revenue for school districts.		H	S			
2 Sub SB 200	Revisions to Property Tax	Harper	Clarifies on the property tax notice an increase to the Statewide Basic Levy.		H	S			P



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SB 211	Income Tax Fund Amendments	Stevenson	Changes the name of the "Education Fund" to the "Income Tax Fund".	L	S		P
SB 224	Charitable Contribution Deduction	Escamilla	Provides charitable deductions, up to a certain amount, to be subtracted from gross adjusted income.		M		
SB 232	Military Installation Development Authority Revisions	Stevenson	Allows a subsidiary of MIDA to create and apply levies to created tax areas.	L	O		P
SB 234	Historic Rehabilitation Tax Credit Amendments	Owens	Creates a tax credit for reconstruction of historic commerical buildings.		M		P
SB 250	Mineral Exploration Tax Credit	Hinkins	Allows mining to claim a tax credit against the severance tax liability for exploration.		M		P