



For more information, contact:
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Malah Armstrong, Vice President - 801.735.6782

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Utah Taxpayers Association 2023 Legislative Watchlist - March 1, 2023

Number	Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
New This Week							
1 Sub SB 260	Transportation Funding Requirements	Cullimore	Eliminates the deadline for a county to implement a local option sales tax and expands which counties may impose a local option tax		(O)		P
SB 294	Tax Levy Amendments	Owens	Gives a taxing entity 12 months rather than 60 days to refund a taxpayer following an overpayment after an appeal.		(M)		
SB 295	Dedicated Infrastructure District Act	McCay	Creates Dedicated Infrastructure Districts, similar to PIDs, but without any elected oversight.		(O)		
High Priority Legislation							
HJR14	Joint Rules Resolution-Budget Process Amendments	V Peterson	Requires EAC to present budget to legislators with comparison to subcommittee prioritized lists, also prohibits EAC from including a budget item unless recommended by subcommittee or certain conditions are met		S		
HJR17	Proposal to Amend Utah Constitution - Statewide Initiatives	Kyle	Forwards a constitutional amendment to require at least a 60% threshold for any statewide initiative to raise taxes		S	P	
HB 54	Tax Revisions	Eliason	Lowers the individual and corporate income tax rates from 4.85% to 4.80%	Fiscal Note - \$96MM	S	P	
1 Sub HB 101	Food Sales Tax Amendments	Rohner	Removes the state tax imposed on amounts paid or charged for food and food ingredients-contingent on Constitutional Amendment to remove the earmark on income tax passes in 2024	Fiscal Note - \$166MM	S	P	
HB 172	Food Sales Tax Amendments	Lesser	Removes the state tax imposed on amounts paid or charged for food and food ingredients, excludes candy	Fiscal Note - \$161MM	O		
3 Sub HB 215	Funding For Teacher Salaries and Optional Education Opportunities	Pierucci	Establishes the Utah Fits All Scholarship Program and raises teacher salaries	Fiscal Note - \$240MM ongoing (\$200MM salary adjustment; \$40MM scholarship).	S	P	P
HB 240	Income Tax Amendments	Abbott	Lowers the individual and corporate income tax from 4.85% to 4.65%	Fiscal Note - \$375MM in 2025	S		
HB 296	Minimum Basic Tax Rate Reduction	Brooks	Lowers the State Basic Levy, eliminates the WPU value rate added from the freeze bill, and the equity pupil rate	Fiscal Note - \$123MM	S		



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1 Sub HB 345	Local District Property Tax Amendments	Peterson	Requires non-elected districts to report proposed tax increases or bond issuances to their respective municipal legislative body, and requires that elected municipal legislative body to make a recommendation on the proposal		S	P	
HB 372	Local School District Referendum Amendments	Cobb	Allows local school districts' proposed tax increases to be referred to voters for approval or rejection by referendum	Brings school district accountability in line with other taxing entities	S		
HB 422	Initiative Amendments	Kyle	Contingent on the passage of a constitutional amendment, establishes a 60% threshold for passage of a statewide initiative that would raise taxes	Prevents the bankrolling of tax-related issues by wealthy individuals	S	P	
HB 514	Fossil Fuels Tax Modifications	Briscoe	Imposes a carbon dioxide emissions tax; converts the EITC to a refundable tax credit; eliminates the state sales tax on food		O		
SJR10	Proposal to Amend Utah Constitution - Income Tax	McCay	Forwards a constitutional amendment to remove the earmark on income tax		S		P
SB 141	Reduction of Minimum Basic Tax Rate	Harper	Lowers the State Basic Levy, eliminates the WPU value rate added from the freeze bill, and the equity pupil rate	Fiscal Note - \$151MM	S		
SB 164	Food Tax Ammendments	Escamilla	Removes state sales tax on food on all SNAP and WIC eligible items for everyone	Fiscal Note - \$41MM in 2025	O		
SB 203	Corporate Tax Amendments	Bramble	Provides that a corporate taxpayer may carry forward a Utah net loss indefinitely, subject to a cap on the amount of the loss carry forward at 80% of taxable income.		S	P	P
SB 255	Sales and Use Tax Amendments	Winterton	Allows a county legislative body to re-authorize the imposition of a ZAP/RAP sales tax instead of voters		O		
1 Sub SB 260	Transportation Funding Requirements	Cullimore	Eliminates the deadline for a county to implement a local option sales tax and expands which counties may impose a local option tax		(O)		P
SB 279	Sales Tax Modifications	Weiler	Allows a city to propose a ZAP/RAP tax for a 20-year period and to issue a bond backed by the tax for that period. Additional tax to be authorized by voters.		O		P



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SB 295	Dedicated Infrastructure District Act	McCay	Creates Dedicated Infrastructure Districts, similar to PIDs, but without any elected oversight.		(O)		
House of Representatives Sponsored Legislation							
1 Sub HB 56	Tax Assessment Amendments	Eliason	Requires a county assessor to provide certain assessment data to the commission and dates it is due by. Adds clarification to pass through taxation		S	P	P
3 Sub HB 58	Tax Modifications	Spendlove	Makes technical corrections related to tax		M	P	P
HB 83	Tax Credit for Educator Expenses	Birkeland	Enacts a nonrefundable individual income tax credit that an eligible educator may claim for certain out-of-pocket classroom expenses	Fiscal Note - \$28MM; taxpayers are better served by a larger, general tax cut than individual credits.	O		
HB 88	Social Security Tax Amendments	Brooks	Expands eligibility for the social security benefits tax credit by increasing the thresholds for the income-based phaseout	Fiscal Note - \$15MM	S		
HB 104	Modifications to Public Safety Retirement	Gwynn	For police and firefighters, reduces the waiting period for post-retirement reemployment from 1 year to 90 days modifies the years of service and increases the multiplier for purposes of calculating the retirement allowance provided to a member of the New Public Safety and Firefighter Tier II hybrid retirement system. Sunsets in 5 years.	Fiscal Note - \$47.8MM in unfunded liability. Includes a sunset in five years.	M		
HB 125	Post-retirement Reemployment Amendments	Birkeland	For police and teachers, reduces the waiting period for post-retirement reemployment from 1 year to 60 days	Fiscal Note - \$47MM in unfunded liability	O		
HB 126	Post-retirement Reemployment Modifications	Birkeland	Allows a retiree who was a public safety service employee or a teacher to be reemployed with a participating employer within the one-year separation period if the retiree does not earn more than \$35,000 per year in postretirement reemployment	Fiscal Note - \$73MM in unfunded liability	O		
3 Sub HB 130	Adoption Tax Credit	Shipp	Enacts a nonrefundable and a refundable individual income tax credit for expenses related to the adoption of a child, for which eligibility depends on the individual's income	Taxpayers are better served by a larger, general tax cut than individual credits.	O	P	P
HB 144	High Cost Infrastructure Development Tax Credit Amendments	Albrecht	Adds severance tax as a claimable source for a tax credit		S	P	
1 Sub HB 170	Child Tax Credit Revisions	Pulsipher	Enacts a \$1000 nonrefundable tax credit per child		O	P	



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3 Sub HB 175	School Fees Amendments	Strong	Prescribes, modifies and authorizes what fees an LEA may charge a secondary student	Fiscal Note - \$0; however, \$23MM is usually collected in school fees.	S	P	
HB 213	Social Security Tax Amendments	Thurston	Establishes a limit on the amount of social security benefit that is eligible for the tax credit and removes the income limitations on eligibility for the tax credit	Fiscal Note - \$106MM	S		
HB 220	Emmissions Reductions Amendments	Stoddard	Enacts the Pollution Emission Reduction Act, creates a vehicle emissions fee program, imposes requirements on structures, increases fuel tax on non-tier 3 gasoline		M	P	
HB 231	Low Income Housing Property Tax Exemption	Eliason	Provides a property tax exemption for private property used for "permanent supportive housing"		M	P	
1 Sub HB 260	Property Tax Income Requirement	Briscoe	Increases the income limit for a claimant to qualify for a homeowner's or renter's credit.	Fiscal Note - \$5.3MM state, \$7.1MM local shift	S	P	
HB 275	Tax Dependent Amendments	Lisonbee	Adds to the taxpayer tax credit an additional Utah personal exemption in the year of a qualifying dependent's birth.	Fiscal Note - \$3.7MM; taxpayers are better served by a larger, general tax cut than individual credits.	M		
HB 282	Child Care Center Sales Tax Amendments	Watkins	Exempts amounts paid or charged for construction materials used to open or expand a child care program from sales and use tax.	Fiscal Note - \$520,000; taxpayers are better served by a larger, general tax cut than individual credits.	O		
HB 294	Governmental Entity Budget Transparency	Abbott	Requires certain state and local entities to disclose certain information about their budget		S	P	
HB 298	Veteran Property Tax Amendments	Pierucci	Provides an exemption on property tax for disabled veterans	Taxpayers are better served by a larger, general tax cut than individual credits.	O		
3 Sub HB 301	Transportation Tax Amendments	Schultz	Increases vehicle registration fees by \$5, reduces the state gas tax, enacts a tax on EV charging stations	Fiscal Note - \$21.5MM in 2025	S	P	P
3 Sub HB 307	Utah Water Ways	Musselman	Creates a new partially state funded non-profit to advoacte for optimal water use with \$2MM one time appropriation and \$1MM ongoing appropriation to fund their budget		O	P	P
HB 322	Budget Reporting Requirements	Ballard	Requires state agencies to provide more reporting regarding their nonlapsing budget expenditures		S	P	P
3 Sub HB 392	Rural County Health Care Facilities Sales Tax Amendments	Elison	Allows Washington County to impose an additional 1% sales tax to fund emergency medical services		O	P	
2 Sub HB 407	Incentives Amendments	Christofferson	Conducts a study to review use of certain tax incentives		O	P	



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HB 416	Transient Room Tax Amendments	Lyman	Expedites the repeal of certain subsections relating to the TRT from July 2026 to July 2023.		M	P	
HB 417	Motor Vehicle Tax Amendments	Lyman	Allows revenue collected from a county tax on rental vehicles to be used to mitigate the impacts of tourism; makes technical changes.		M	P	
HB 454	Property Tax Requirements	Birkeland	Caps property tax increases for seniors age 70+ with an income of less than \$50,000 at 5%	Taxpayers are better served by property tax deferrals outlined in 2 Sub SB 81	O		
HB 480	Child Tax Credit Amendments	Briscoe	Creates a refundable child tax credit.	Taxpayers are better served by a larger, general tax cut than individual credits.	O		
HB 500	County Sales Tax Amendments	Christofferson	Amends the distribution for certain local option sales taxes		M	F	
HB 513	Great Salt Lake Amendments	Snider	Implements royalties and severance tax for certain minerals and metals mined from the GSL.	Fiscal Note - \$6.5MM	O	P	
HB 525	Eyewear Sales Tax Amendments	Maloy	Amends definitions to include corrective eyeglasses and contact lenses as "prosthetic device", exempting them from sales and use tax.	Fiscal Note - \$12.5MM	O		
HB 528	Utah Energy Act Amendments	Wilcox	Prohibits a taxpayer from carrying forward a renewable energy system tax credit and an alternative energy development tax credit in the same taxable year.		M	P	
HB 557	Tax Increment Financing Revisions	Dunnigan	Implements recommendations made by LAG regarding Tax Increment Financing to enhance accountability and limit use of TIF		S		
Senate Sponsored Legislation							
1 Sub SJR 1	Proposal to Amend Utah Constitution - Revenue and Taxation	McCay	Subject to the passing of a constitutional amendment, prohibits the State from imposing a tax on the transfer of real property.		S		P
SJR 3	Proposal to Amend Utah Constitution - Property Tax Exemptions	Fillmore	Authorize a property tax exemption for privately owned real property that is used to support public education, children, or individuals with a disability.		M		
SB 11	Retirement Fiscal Note Requirements	Fillmore	LFA to include specified additional information in the fiscal estimate for each proposed bill that changes retirement benefits for public employees.		S	P	P
SB 14	Leased Tangible Personal Property Tax	Wilson	Provides that the sale of leased tangible personal property from the lessor to the lessee is subject to sales and use tax.		M	P	P



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1 Sub SB 34	Water Infrastructure Funding Study	McCay	Directs the Department of Natural Resources to study the use of property tax revenue to fund water infrastructure, treatment, and report to committee.	On Senate concurrence calendar	S	P	P
2 Sub SB 81	Property Tax Deferral Revisions	Fillmore	Addresses when deferred property taxes come due; makes technical changes. Changes implementation date.		S		P
2 Sub SB 82	Sales Tax Amendments	Harper	Clarifies that the commission requires a seller to renew an exemption certificate when more than 12 months elapse between transactions between a seller or certified provider and a publisher.		M	P	P
1 Sub SB 121	Car-Sharing Amendments	McKell	Enacts provisions related to car-sharing business platforms.		S	P	P
SB 157	Personal Property Tax Amendments	Harper	Repeals the election for assessment and taxation of noncapitalized personal property		M	P	P
SB 179	Educator Salary Adjustments Amendments	Riebe	Adds the educator salary adjustments to the list of programs receiving a cost adjustment for inflation.	Fiscal Note: \$6.6MM	O		
SB 202	Fuel Tax Amendments	Riebe	Reduces the gas tax by 4.5 cents; modifies the increases of gas tax.		O		
SB 235	Tax Amendments	Bramble	Removes sales tax on sand and gravel when purchased as a business input.		S		P
SB 252	Conservation Tax Incentive Amendments	Riebe	Provides a tax credit for the purchase and installation of water efficient landscaping and fixtures	Taxpayers are better served by a larger, general tax cut than individual credits.	O		
1 Sub SB 263	Electronic Cigarette and Other Nicotine Product Tax Amendments	Bramble	Separates electronic cigarette products and nontherapeutic nicotine products from alternative nicotine products, resulting in different tax and licensing requirements.	Fiscal Note - \$6.8MM	M	P	P
SB 268	Lithium Severance Tax Amendments	Blouin	Clarifies that chloride compounds and salts that contain lithium are considered metalliferous minerals	Fiscal Note - \$6.5MM	O		
SB 278	Cannabis Business Tax Credit Amendments	Vickers	Enacts a nonrefundable income tax credit for business expenses related to in-state transporting or selling of medical cannabis.		M		P
SB 281	Modifications to Military Income Tax	Millner	Gives a tax credit to deployed military personnel		O		
SB 284	Aviation Fuel Incentive Amendments	Cullimore	Directs severance tax revenue to the Industrial Assistance Account; enacts an aviation fuel incentive		M		P



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