



# High-Priority Bills

Positions not finalized indicated in parenthesis.  
S = Support. M = Monitor. O = Oppose.

## Legislative Watchlist March 1st, 2024 Utah Taxpayers Association

### House High-Priority Bills

Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
HJR 14	Proposal to Amend the Utah Constitution - Statewide initiatives	Kyle	Requires a higher percentage of voters than a majority to approve an initiative proposing to impose a new tax or raise taxes		S	54-20-1	
HB 284	Initiative Amendments	Kyle	Contingent on HJR 14 passing		S	54-20-1	
1 Sub HB 173	Local School Board Amendments	Pierucci	Enables school board tax hikes to be referred to the ballot by voters		S	42-28-5	
HB 354	Truth in Taxation Revisions	Clancy	Requires voter approval for taxing entity to impose tax hikes in 2024, 2025 or 2026		S		
1 Sub HB 367	Local Government Fees Modifications	Peterson, K.	Prohibits a fee being charged for broadband services and public safety. Imposes requirements on a city before it may enact a transportation utility fee.		S	71-0-4	
HB 512	Minimum Basic Tax Rate Reduction	Brooks	Reduces the revenue target for revenue that the minimum basic tax rate generates and repeals the weighed pupil unit (WPU) value rate		S		
HB 543	Income Tax Modifications	King	Hikes taxes and eliminates the flat income tax by Introducing graduated tax brackets		O		



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Senate high-priority bills on next page



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Senate High-Priority Bills	Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
	1 Sub SB 29	Truth in Taxation Modifications	Wilson	Enacts greater transparency and detail on Truth in Taxation notices that property owners receive		S	66-0-9	28-0-1
	SB 69	Income Tax Reduction	Wilson	Lowers the individual and corporate income tax rate from 4.65% to 4.55% beginning in 2024	Fiscal Note: Tax cut \$167 MM	S	63-11-1	23-6-0
	SB 86	Local Government Bonds Amendments	Fillmore/ Brammer	Prohibits local governments from issuing lease revenue bonds that do not require voter approval unless they are for correctional facilities. Exceptions for up to \$90 million.		S	43-23-9	20-6-3
	1 Sub SB 100	Local Referenda Amendments	Balderee	Aligns the process and criteria to referendum a local bond election with other referendum processes and criteria.		S	70-0-5	29-0-0



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HJR 14	<b>Proposal to Amend the Utah Constitution - Statewide initiatives</b>	Kyle	Requires a higher percentage of voters than a marority to approve an initiative proposing to impose a new tax or raise taxes		S	54-20-1	
HB 12	Tax Incentive Revisions	Dunnigan	Implements policy ideas from a recent OLAG audit of RDA's		S	72-2-1	27-0-2
1 Sub HB 13	Infrastructure Financing Districts	Dunnigan	Authorizes the creation of a type of special district for the purpose of financing infrastructure		M	62-6-5	24-3-2
HB 17	Sales and Use Tax Revisions	Eliason	Amends the requirements governing when a seller has to pay or collect and remit sales and use tax from 200 transactions to transactions exceeding \$100,000	Fiscal Note: \$3.8MM in 2025; reduces administrative burden	S	74-0-1	
1 Sub HB 18	Tax Withholding Amendments	Bollinder	Amends the percentage of the mineral production tax a producer withholds to align with the income tax rate	Fiscal Note: \$1.3MM	S	75-0-0	
HB 66	Property Tax Relief Amendments	Lyman	Modifies income requirements for property tax relief to make more people eligible.	Circuit breaker makes revenue impact insignificant	S	69-0-6	25-0-4
HB 78	Motion Picture Incentives Amendments	Stenquist	Repeals the sunset of motion picture incentives in rural areas.	Fiscal Note: \$12MM	S	47-22-6	19-8-2
3 Sub HB 89	Tax Refund Amendments	Eliason	Limits the total amount of interest that may accrue each year on a tax overpayments		S	70-0-5	25-0-4



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<b>HB 96</b>	Child Care Program Sales Tax Exemptions	Watkins	Exempts from sales and use tax amounts paid or charged for construction materials used to construct a new or expand an existing child care program (sunsets by December 2030)	Taxpayers are better served by a larger, general tax cut than individual exemptions	O		
<b>1 Sub HB 113</b>	Rural Counties Jail Facilities Tax	Shipp	Allows a county to impose up to a 0.4% sales tax for jail facilities, with voter approval		M	74-0-1	
<b>2 Sub HB 124</b>	Energy Infrastructure Amendments	Albrecht	Expands the high cost infrastructure development income tax credit		S	58-7-10	24-2-3
<b>HB 136</b>	Social Security Tax Amendments	Brooks	Increases the individual income tax credit for social security benefits	Fiscal Note: \$20.7MM tax cut in 2026	S		
<b>HB 149</b>	Earned Income Tax Credit Amendments	Judkins	Makes the earned income tax credit refundable.	Fiscal Note: \$75.5MM in 2026	O		
<b>3 Sub HB 153</b>	Child Care Revisions	Pulsipher	Expands the child tax credit to include 4- and 5-year-olds.	Fiscal Note: \$4.7MM in 2026; taxpayers are better served by a larger, general tax cut than individual credits	O	50-20-4	15-12-2
<b>1 Sub HB 173</b>	<b>Local School Board Amendments</b>	Pierucci	Enables school board tax hikes to be referred to the ballot by voters		S	42-28-5	
<b>HB 183</b>	<b>Income Tax Reduction</b>	Christofferson	Lowers the individual and corporate income tax rate from 4.65% to 4.55% beginning in 2024	Fiscal Note: Tax cut \$161.8MM	S		



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1 Sub HB 236	Sales and Use Tax Modifications	Stenquist	Authorizes a rural county to use revenue collected from the rural county health care tax to mitigate the impacts of visitors		S	67-0-8	21-3-5
HB 251	Post-retirement Reemployment Restrictions Amendments	Gwynn	Creates an alternative method for a retiree within the URS to be eligible to return to work with a URS participating employer and receive a retirement allowance.		M	70-0-5	25-0-4
HB 255	Property Tax Assessment Modifications	Kohler	Requires a county assessor to classify types of real property for purposes of property tax assessments and to make classifications public.		M		
3 Sub HB 270	Multicounty Appraisal Trust Modifications	Dailey-Provost	Increases the tax rate of the multicounty assessing and collecting levy imposed by counties and requires counties to adopt the statewide property tax system to create government efficiencies		O	16-56-3	27-0-2
2 Sub HB 283	Vehicle Registration Amendments	Hall	Allows a month-to-month vehicle registration option to prevent the overpayment of vehicle registration fees		S	48-23-4	
HB 284	<b>Initiative Amendments</b>	Kyle	Contingent on HJR 14 passing		S	54-20-1	



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2 Sub HB 285	Labor Union Amendments	Teuscher	Prohibits using taxpayer funds or public property to assist, promote, or deter union organizing or administration, with exceptions		S		
3 Sub HB 288	Rollback Tax Amendments	Kyle	Excludes land acquired by governmental entities from rollback tax requirements		S	70-0-5	27-0-2
6 Sub HB 326	Firearm Safety Device Tax Incentive Amendments	MacPherson	Enacts a nonrefundable individual income tax credit for the purchase of a firearm safety device		O	42-26-7	
HB 354	<b>Truth in Taxation Revisions</b>	Clancy	Requires voter approval for taxing entity to impose tax hikes in 2024, 2025 or 2026		S		
3 Sub HB 367	Local Government Fees Modifications	Peterson, K.	Prohibits a fee being charged for broadband services and public safety. Imposes requirements on a city before it may enact a transportation utility fee.		S	71-0-4	
2 Sub HB 373	Environmental Quality Amendments	Snider	Clarifies a sales and use tax exemption for upgrades of equipment related to pollution control		S	57-10-8	20-6-3
1 Sub HB 393	Services for People with Disabilities	Dailey-Provost	Creates the Services for People with Disabilities Perpetual Trust Fund to pay for disability services and creates mechanism to fund it		S		
HB 415	School Fees Amendments	Strong	Limits the fees a school can charge		S	64-4-7	20-7-2
2 Sub HB 423	Residential Valuation Appeal Procedures	Thurston	Provides protections to the taxpayer in the residential property valuation appeal process		S	69-0-6	27-0-2



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<b>2 Sub HB 430</b>	Local Government Transportation Services Amendments	Pierruci	Requires a large public transit district allocate certain local option sales and use taxes for transportation to be used within the city or town where the revenue was generated		S	70-0-5	25-0-4
<b>2 Sub HB 441</b>	Registration of Novel Vehicles	Thurston	Imposes a \$1 registration fee on "novel vehicles" not currently captured by language defining vehicles that require registration		S	60-9-6	26-0-3
<b>HB 442</b>	Local Option Sales Tax Amendments	Elison	Allows a taxing entity to impose a 0.33% tax for emergency services in rural areas, or up to 1% with voter approval		M		
<b>2 Sub HB 461</b>	Childcare Wage Stabilization Amendments	Matthews	Creates a grant program for child care providers	Contingent on federal funding	M	57-15-3	25-1-3
<b>2 Sub HB 463</b>	Medicaid Funding Amendments	Brammer	Scales back Medicaid and Medicaid expansion programs in the event the federal government stops funding		S		
<b>1 Sub HB 481</b>	Technology Upgrade Incentives Amendments	Cutler	Establishes nonrefundable individual and corporate income tax credits for the purchase of railroad idling reduction devices		O		
<b>HB 510</b>	Income Tax Age Requirements	Birkeland	Exempts minors from paying state income tax		M	43-24-8	
<b>HB 512</b>	Minimum Basic Tax Rate Reduction	Brooks	Reduces property taxes by adjusting the revenue that the minimum basic tax rate generates and repeals the weighed pupil unit (WPU) value rate		S		
<b>HB 543</b>	Income Tax Modifications	King	Hikes taxes and eliminates the flat income tax by introducing graduated tax brackets		O		



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<b>HB 557</b>	Income Tax Deduction Amendments	Lyman	Reinstates full bonus depreciation for qualifying expenses		S		
<b>HB 558</b>	Transient Room Tax Revisions	Birkeland	Increases the rate of TRT a county can charge and expands the uses of the TRT		O		
<b>2 Sub HB 562</b>	Utah Fairpark Area Investment and Restoration District	Wilcox	"Baseball bill" - establishes a district around the proposed baseball stadium with district-wide taxes to service bond payments as well as other revenues		M	51-21-3	25-4-0
<b>1 Sub HB 572</b>	State Treasurer Investment Amendments	Spendlove	Invests money from the Transportation Infrastructure General Fund Support Subfund into the Utah Homes Investment Program which will provide financing to development projects comprised of at least 60% affordable housing		M	63-9-3	22-1-6



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<b>SJR 2</b>	Prohibition on Real Estate Transfer Tax	McCay	Prohibits imposing or authorizing a new tax or fee on the transfer of real property		S		
<b>SB 12</b>	Property Tax Deferral Amendments	Fillmore	Provides for the deferral of tax notice charge		S	71-0-4	27-0-2
<b>1 Sub SB 29</b>	<b>Truth in Taxation Modifications</b>	Wilson	Enacts greater transparency and detail on Truth in Taxation notices that property owners receive		S	66-0-9	28-0-1
<b>1 Sub SB 30</b>	Property Transaction Amendments	McCay	Requires disclosure of information including purchase price to be made available to county recorder upon real property transfer		S		21-7-1
<b>SB 33</b>	Individual Income Tax Act Amendments	Bramble	Amends definition of "domicile" for tax purposes.		S	72-0-3	28-0-1
<b>SB 38</b>	Property Tax Appeals Modifications	McCay	Requires any expenses incurred by a county in an objection to the State Tax Commission's assessment of property to be apportioned equally among all taxing entities located within the county.		S	68-0-7	27-0-2
<b>1 Sub SB 54</b>	Property Tax Refund Amendments	Fillmore	Requires the county to refund taxes to taxpayer after appeal, not to the owner of the property.		S	71-0-4	28-0-1
<b>2 Sub SB 58</b>	Property Tax Administration Amendments	Grover	Requires a tenant to provide written statement that a property is the primary residence to qualify for residential exemption.		M	71-0-4	28-0-1
<b>SB 59</b>	Government Leased Property Tax Exemption	Fillmore	Defines terms to provide the circumstances under which property leased to a government entity qualifies for a property tax exemption		M	58-9-8	25-0-4



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<b>SB 69</b>	<b>Income Tax Amendments</b>	Wilson	Lowers the individual and corporate income tax rate from 4.65% to 4.55% beginning in 2024	Fiscal Note: \$161.8MM tax cut	S	63-11-1	23-6-0
<b>2 Sub SB 71</b>	Cannabis Business Tax Amendment Credits	Vickers	Enacts a nonrefundable income tax credit for business expenses related to cultivating, processing, or selling medical cannabis within the state	Fiscal Note: \$1.3MM	S		24-0-5
<b>1 Sub SB 86</b>	<b>Local Government Bonds Amendments</b>	Fillmore/ Brammer	Prohibits local governments from issuing lease revenue bonds that do not require voter approval unless they are for correctional facilities. Exceptions for school districts (\$30MM) and cities (\$10MM).		S	43-23-9	20-6-3
<b>2 Sub SB 91</b>	Local Government Officers Compensation Amendments	Wilson	Requires the notice of a public hearing on the proposed adoption of compensation for county or municipal officers to include the amount of any proposed compensation increase		S	46-21-8	24-0-5
<b>2 Sub SB 100</b>	Local Referenda Amendment	Balderee	Amends the signature-gathering process and deadline for local referenda		S	70-0-5	29-0-0
<b>SB 103</b>	Military Tax Credit	Balderree	Provides a tax credit to military reserves for their received stipend	Taxpayers are better served by a larger, general tax cut than individual credits; however, the impact of this credit is very small	M		



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4 Sub SB 132	Property Tax Appeals Amendments	Owens	Extends the period of time that a taxing entity has to refund a taxpayer following an unsuccessful appeal. Makes some technical changes.		M	58-7-10	26-0-3
SB 142	Lawn Equipment Tax Credit Amendments	Pitcher	Provides a tax credit for sellers of lawn equipment that they sell at a discount.		O		
SB 146	Property Tax Offset Amendments	Grover	Authorizes counties to establish a program allowing over 65s or individuals with disabilities to offset a portion of their property tax liability by performing work for the county		M		
1 Sub SB 148	Aircraft Property Tax Amendments	Harper	Excludes aircraft registered by the Department of Transportation from property tax assessment and makes technical changes		M	67-0-8	27-0-2
1 Sub SB 155	Road Usage Charge Modifications	Harper	Removes the Road Usage Charge cap; excludes hybrid vehicles to reduce administrative costs		S	26-43-6	26-0-3
3 Sub SB 156	Tax Modifications	McKell	Creates a new tax rate for certain waste and includes radioactive waste facility tax revenue in the calculation of a taxpayer's high cost infrastructure development tax credit		S	72-0-3	27-0-2



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<b>5 Sub SB 182</b>	Property Tax Assessment Amendments	Harper	Enhances requirements of county assessors and provides remedies to a taxpayer whose valuation has increased without changes to the property.		S	68-2-5	26-0-3
<b>2 Sub SB 208</b>	Housing and Transit Reinvestment Zone Amendments	Harper	Makes various changes regarding HTRZs, including increasing the percentage of affordable housing, adjustments to the size of the zone, and the board composition		M	60-3-12	23-3-3
<b>SB 217</b>	School District Bonding Amendments	Fillmore	Requires school districts to update information regarding the district's bond debt at certain intervals		O	70-0-5	28-0-1
<b>1 Sub SB 238</b>	Independent Contractor Benefits Tax Credit Amendments	Johnson	Enacts a non-refundable income tax credit to the purchaser of a portable benefits plan		M		
<b>SB 243</b>	Aircraft Property Tax Modifications	Bramble	Specifies what agency assesses different airline property for property taxes and how fair market value is determined		S	74-0-1	27-0-2
<b>1 Sub SB 250</b>	Property Tax Income Requirements	Weiler	Increases the income limit for a taxpayer to qualify for a homeowner or renter's credit, but lowers the credit		M	68-0-7	27-0-2
<b>SB 253</b>	Property Assessment Amendments	McCay	Requires each county to conduct an accounting of risk to the county from changes in valuation in property the State Tax Commission assesses		M		



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<b>SB 263</b>	Diesel Emissions Reduction Amendments	Escamilla	Requires a higher registration fee on non-road vehicles in Clean Air Act non-attainment areas, and introduces tiered registration fees for railroad locomotive engines		O		
<b>3 Sub SB 268</b>	First Home Investment Zone Act	Harper	Creates First Home Investment Zones, providing a tax increment to finance		O	55-18-2	20-7-2
<b>SB 272</b>	Capital City Reinvestment Zone Amendments	McCay	Allows for an additional sales tax of up to 0.5% within the zone to fund a sports and entertainment project area		M	50-20-5	22-4-3



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