



House High-Priority Bills

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

Legislative Watchlist February 14th, 2025 Utah Taxpayers Association

House High-Priority Bills	Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
	HB 106	Income Tax Revisions	Christofferson	Lowers the individual and corporate income tax rate from 4.55% to 4.45%.		S		
	HB 378	Department of Natural Resources Funding Amendments	Snider	Increases brine shrimp royalty by 50c/pound; imposes a tax on wind or solar electric generation facilities; provides a tax on direct current transmission facilities.		O		
	HB 428/ HJR 7	Property Tax Changes	Koford	Increases the primary residence property tax exemption from 45% to 50%, with permission to increase to 55%		O		
	HB 476	Tax Return Donation Amendments	MacPherson	Establishes the School Meals Debt Relief fund that individuals can contribute to on individual tax returns.		S		



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Senate High-Priority Bills

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Utah Taxpayers Association

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Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
HB 106	Income Tax Revisions	Christofferson	Lowers the individual and corporate income tax rate from 4.55% to 4.45%.		S		
SJR 2	Proposal to Amend Utah Constitution - Statewide Initiatives	Fillmore	Requires that a statewide initiative that would impose a new tax, increase the rate of an existing tax or the amount of tax collected be required to pass by a 60% threshold of voters.		S		
SB 52	Vehicle Registration Modifications	Brammer	Allows Tax Commission to contract with external agency to determine whether a vehicle ought to be registered in the state or not.		S		
SB 73	Statewide Initiative Amendments	Fillmore	Requires that a statewide initiative that would require a new tax or a tax increase include a description of how that would be funded, including the anticipated tax rate and a description of the new revenue source.		S		
SB 85	Income Tax Rate Amendments	Fillmore	Implements revenue triggers for automatic income tax rate reductions.		S		
SB 95	Truth in Taxation Amendments	Balderree	Requires that a quorum be present for a Truth in Taxation hearing.		S		
SB 116	Income Tax Modifications	McCay	Lowers the individual and corporate income tax rate from 4.55% to 4.50%.		S		
SB 165	Municipal Broadband Service Amendments	Fillmore	Establishes limitations on municipalities providing a broadband service.		S		
SB 244	Modifications to Income Tax	Blouin	Creates a 5.55% tax bracket for individual, estate and trust income over \$1m; makes the EITC refundable.		O		



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HB 20	Property Tax Code Recodification	Welton	Largely technical changes to clarify procedures and rights available for various types of tax relief.		S		
HB 60	State Income Tax Amendments	Eliason	Modifies provisions of the income tax code. Largely technical.		S		
HB 61	Tax Withholding Amendments	Bollinder	Amends % of the mineral production tax a producer withholds to align with income tax rate		S		
HB 62	Property Tax Act Modifications	Eliason	Establishes application deadline for residential property tax exemption Makes other technical changes.		S		
HB 106	Income Tax Revisions	Christofferson	Lowers the individual and corporate income tax rate from 4.55% to 4.45%.		S		
HB 110	Minimum Basic Tax Rate Reduction	Brooks	Reduces revenue target for revenue that the minimum basic tax rate generates; repeals the weighted pupil unit value rate.		S		
HB 130	Social Security Tax Amendments	Brooks	Increases income-based phaseout for social security tax benefits credit.		S		
HB 143	Firearm Safety Incentives	MacPherson	Provides an income tax credit per family for the purchase of a firearm safety device.		O		
HB 155	Personal Property Tax Exemption Amendments	Kyle	Exempts tangible personal property up to \$100,000 from property tax (previously \$25,000)		S		



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HB 162	Transportation Funding Amendments	Shipp	Allows a county of the 3rd-6th class to use certain options of sales and use tax for public safety infrastructure (inc. jails) but not O&M of public safety entities or the salaries of public safety or law enforcement personnel.		M		
HB 166	Trailer Registration and Uniform Fee Amendments	Chew	Allows the owner of certain types of trailers to register for its lifespan and pay a one-time uniform fee in lieu of ad valorem tax.		M		
HB 179	Social Security Tax Modifications	Christofferson	Removes income limitations on eligibility for social security benefits tax credit.		M		
HB 216	Income Tax Revenue Amendments	Thurston	Authorizes the Rev and Tax interim committee to recommend legislative action to negate increase in tax revenues caused by federal legislation.		S		
HB 237	Rollback Tax Amendments	Snider	Deposits a portion of the rollback tax to the LeRay McAllister Working Farm and Ranch Fund.		S		
HB 259	Tax Commission Amendments	Eliason	Personnel reporting clarification; salary and benefits modification for the executive director of the State Tax Commission.		S		
HB 264	Tax Incentives Amendments	Christofferson	Schedules the future repeal of clean energy system income tax credits.		M		



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HB 267	Public Sector Labor Union Amendments	Teuscher	Prohibits using public money or public property to assist, promote or deter union organizing or administration.		S		
HB 274	Water Amendments	Snider	Allows water rates to be varied by a municipality based in part on water conservation.		S		
HB 275	First Responder Volunteer Tax Credit	Monson	Enacts a nonrefundable income tax credit for first responder volunteers (\$500 for 100-200 hours; \$1000 for 200+ hours).		O		
HB 277	Vehicle Registration Amendments	Hall	Allows for the pro-rata refund of vehicle registration fees upon cancellation of the vehicle registration if the amount of the refund exceeds the administrative costs associated.		S		
HB 293	Vehicle Sales Tax Amendments	Teuscher	When an individual sells and then purchases a car privately, they will only pay sales tax on the difference between the values of the cars.		S		
HB 316	Child Tax Credit Amendments	Strong	Allows a taxpayer to claim a nonrefundable tax credit for a child dependent under 6 years old.		O		
HB 350	District Energy Amendments	Peterson	Modifies the High Cost Infrastructure Development Tax Credit Act to include district energy systems.		S		



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HB 367	Charitable Contribution Tax Credit	Peterson	Enacts an income tax credit for charitable contributions to affordable housing organizations.		O		
HB 378	Department of Natural Resources Funding Amendments	Snider	Increases brine shrimp royalty by 50c/pound; imposes a tax on wind or solar electric generation facilities; provides a tax on direct current transmission facilities.		O		
HB 389	Child Care Business Tax Credit	Lisonbee	Enacts an non-refundable income tax credit for employer-provided child care with 5-year carry forward.		O		
HB 408	School Board Referendum Amendments	Shipp	Allows for school board proposed tax increases to be subject to referendum.		S		
HB 428/ HJR 7	Property Tax Changes	Koford	Increases the primary residence property tax exemption from 45% to 50%, with permission to increase to 55%		O		
HB 454	Local Government Fees Modifications	Peterson	Prohibits local government from imposing fees for public safety and broadband; requires a study for the imposition of fees; allows for the imposition of fees to be subject to referendum.		S		
HB 476	Tax Return Donation Amendments	MacPherson	Establishes the School Meals Debt Relief fund that individuals can contribute to on individual tax returns.		S		



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Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
SJR 2	Proposal to Amend Utah Constitution - Statewide Initiatives	Fillmore	Requires that a statewide initiative that would impose a new tax, increase the rate of an existing tax or the amount of tax collected be required to pass by a 60% threshold of voters.		S		
SB 13	Property Tax Reimbursement Amendments	Fillmore	Allows for certain rental businesses to charge a fee (1.5%) on the rental of heavy equipment for reimbursement of property taxes.		S		
SB 16	Property Tax Notice Amendments	Fillmore	Requires a County Auditor to include on the property tax valuation notice a statement that a property owner who is 75+ may be eligible for a deferral on the property owner's primary residence.		S		
SB 37	Minimum Basic Tax Rate Amendments	Fillmore	Ensures state funding to cover the total cost of the basic school program; requires school districts that impose the combined minimum basic tax to remit the associated revenue to the state; repeals provisions regarding state and local contributions toward the basic school program.		S		
SB 40	Sales and Use Tax Act Amendments	McCay	Clarifies amnesty period during which a seller is not liable for failure to collect taxes due to an error by the State Tax Commission.		S		



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SB 43	Income Tax Credit Review Amendments	McCay	Extends the income tax credit review cycle from 3 to 5 years. Provides a process for the LGA to audit income tax credits.		S		
SB 47	Sales and Use Tax Remittance Amendments	Harper	Repeals the requirement that a seller has to pay or collect and remit the sales and use tax if the seller sells 200+ products; requirement that if it is over \$100,000 remains.		S		
SB 52	Vehicle Registration Modifications	Brammer	Allows Tax Commission to contract with external agency to determine whether a vehicle ought to be registered in the state or not.		S		
SB 67	Local Option Sales Tax Amendments	Owens	Clean-up bill of a bill which passed in 2023 to allow certain local governments to impose a sales tax to fund emergency services.		S		
SB 71	Social Security Tax Revisions	Harper	Removes income limitations on eligibility for social security benefits tax credit.		M		
SB 73	Statewide Initiative Amendments	Fillmore	Requires that a statewide initiative that would require a new tax or a tax increase include a description of how that would be funded, including the anticipated tax rate and a description of the new revenue source.		S		
SB 85	Income Tax Rate Amendments	Fillmore	Implements revenue triggers for automatic income tax rate reduction.		S		
SB 91	Restaurant Tax Amendments	Fillmore	Extends the restaurant tax to include portions of the grocery store that function like a restaurant.		S		



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SB 95	Truth in Taxation Amendments	Balderree	Requires that a quorum be present for a Truth in Taxation hearing.		S		
2 Sub SB 102	Public Education Funding Amendments	Fillmore	Implements sunsets for a variety of public education funding programs and the relevant funds to be appropriated to the flexible spending account.		S		
SB 116	Income Tax Modifications	McCay	Lowers the personal and corporate income tax rate to 4.50%.		S		
SB 151	Income Tax Contributions Amendments	Ipson	Adds the Utah Food Bank as an option for taxpayers to contribute to on their individual tax returns.		S		
SB 192	Commercial Wind and Solar Incentives Amendments	Owens	Requires commercial wind and solar energy systems of 660 or more kilowatts to include battery storage systems to qualify for tax credits		S		
SB 197	Property Tax Amendments	McCay	Phases out the homeowner's tax credit		S		
SB 202	Property Tax Revisions	Wilson	Makes various amendments to property tax processes, reporting requirements for counties facing appeals, virtual participation for TnT hearings, and de incentivizing counties from seeking appraisal assistance from the State Tax Commission.		S		



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SB 213	Sales and Use Tax Modifications	Harper	Enacts a sales and use tax exemption for operators of facilities that manufacture energy storage devices or equipment.		S		
SB 219	Financial Institution Tax Amendments	McKell	Provides that sales from Utah investment and trading activities of financial institutions are not sourced to Utah.		S		
SB 224	Property Tax Relief Modifications	Harper	Increases the household income limits and credit amounts allowed for a homeowner's credit and a renter's credit.		S		
SB 244	Modifications to Income Tax	Blouin	Creates a 5.55% tax bracket for individual, estate and trust income over \$1m; makes the EITC refundable.		O		
SB 247	Severance Tax Revenue Amendments	Hinkins	Increases the percentage of severance tax revenue dedicated to the Utah Geological Survey Restricted Account.		M		
SB 256	General Government and Appropriations Amendments	Plumb	Allows the State Tax Commission to distribute rural health care funds.		M		
SB 261	Tourism Related Tax Reporting Amendments	Bramemr	Requires LFA to analyze a county's written report on use of TRT, TRCC and Airport Facilities Tax.		S		



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