



House High-Priority Bills

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

Legislative Watchlist March 6, 2026 Utah Taxpayers Association

House High-Priority Bills	Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
	HB 235	Income Tax Revisions	Christofferson	Lowers Utah's income tax rate from 4.5% to 4.45%		S	55-14-6	
	HB 236	Truth-in-Taxation Amendments	K. Peterson	Requires fiscal year taxing entities to make a public statement in a public meeting when considering a tax increase. Requires entities seeking a tax increase to adopt an operating budget without a tax increase included prior to a truth-in-taxation meeting.		S	67-0-8	28-0-1
	HB 272	Tourism Tax Amendments	Bolinder	Adds the state auditor to overseeing the proper use of TRT and TRCC taxes		S	71-0-4	26-0-3
	HB 332	Local Building Authority Amendments	Auxier	Prohibits local building authority from moving forward a project that has already been rejected by the voters.		S		
	HB 337	Nicotine Product Tax Amendments	Clancy	Increases the rate of tax levied on cigarettes. Adjusts tax treatment on alternative nicotine products.		O	51-19-5	27-0-2
	HB 425	Local Government Fees Amendments	K. Peterson	Puts in place a process for TUF's for cities.		S	68-0-7	26-0-3
	HB 441	Property Transaction Amendemnts	Koford	Requires disclosure of certain property sales information to the county assessor.		S		
	HB 587	Income Tax Amendments	Eliason	Lowers the state income tax rate to 4.45%. Adjusts Utah's conforming to HR1 for R&E.		O		

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Senate High-Priority Bills

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	Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
Senate High-Priority Bills	SB 60	Income Tax Rate Amendments	McCay	Decreases Utah's income tax rate from 4.5% to 4.45%		S	61-11-3	22-7-0
	SB 116	Income Tax Rate Modifications	Fillmore	Creates a process for the state income tax rate to drop when revenues exceed forecasted revenue.		S		
	SB 203	Local Option Sales Tax Amendments	Stevenson	Creates a local option sales tax for a city in Davis County to fund emergency services.		O		
	SB 223	Sales and Use Tax Modifications	Vickers	Sales tax exemption on inputs used to create electric generation.		S		24-0-5
	SB 279	State Homeless Campus Neighbor Tax Credit	Escamilla	Gives a nonrefundable tax credit to homeowners that live within a one mile radius of the state homeless campus.		O		
	SB 287	Targeted Advertising Tax	McKell	Imposes a new graduated tax (2.5% to 10%) on annual gross revenues from targeted digital advertising services provided to Utah users by large online platforms with global revenues from \$100 million to over \$15 billion		O	47-20-8	23-6-0

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Legislative Watchlist March 5, 2026 Utah Taxpayers Association

Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
HB 46	Taxpayer Information Sharing Amendments	Shelly	Requires the Driver License Division to provide county assessors with information to verify eligibility to receive the primary residential property tax exemption.		M	61-9-5	21-5-3
HB 77	Tax Modifications	Eliason	Omnibus tax bill. Makes updates and changes to Utah's tax code to conform to federal tax changes, and other minor changes to tax code for ease of compliance and administration.		M	72-0	27-1-1
HB 99	Eyewear Sales Tax Amendments	Maloy	Aligns the tax code to include prescription eyewear to be sales tax exempt like other prescription items.		S	60-10-5	
HB 148	Tax Return Donation Amendments	MacPherson	Creates a contribution line on the state tax form for school lunch debt.		S	70-1-4	26-0-3
HB 162	Local Sales Tax Moficiations	Watkins	Allows rural municipalities to impose a 0.5% sales tax for infrastructure improvements for a municipalities law enforcement agency.		O		
HB 170	School Board Referendum Amendments	Shipp	Creates a process for referring a tax increase by a school district to the ballot.		S	50-21-4	
HB 185	Carbon Credit Amendments	Shelly	Creates the Credit Litigation Fund. Establishes reporting requirements for a state entity that sales carbon credits.		M	70-0-5	19-6-4

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Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
HB 190	Child Care Business Tax Credit	Thompson	Aligns Utah's corporate and individual tax credit for employer-provided child care to match what is given in HRI at the federal level.		M	48-21-6	20-6-3
HB 210	Tax Penalties Amendments	Ballard	Removes marriage penalties from certain individual income tax credits and exemptions.		S	31-42-2	
HB 231	Restaurant Tax Repeal Amendments	Thurston	Repeals the restaurant tax and replaces it with a general sales tax.		S	21-52-2	
HB 235	Income Tax Revisions	Christofferson	Lowers Utah's income tax rate to 4.45%.		S	55-14-6	
HB 236	Truth in Taxation Amendments	K. Peterson	Requires fiscal year taxing entities to make a public statement in a public meeting when considering a tax increase. Requires entities seeking a tax increase to adopt a operating budget without a tax increase included prior to a truth-in-taxation meeting.		S	67-0-8	28-0-1
H.B. 252	Tariff Payment Tax Credit	Stoddard	Enacts a non-refundable tax credit for payments made for tariffs.		M		
HB 272	Tourism Taxes Amendments	Bolinder	Adds the state auditor to overseeing the proper use of TRT and TRCC taxes.		S	71-0-4	26-0-3

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HB 290	Child Tax Credit Amendments	Miller	Expands eligibility for the child tax credit by increasing the thresholds for the income-based phaseout.		M	69-1-5	26-1-2
HB 300	School District Taxation Amendments	Kyle	Extends the hold harmless period for state guaranteed funding from one year to five years.		S	67-2-6	24-1-4
HB 332	School District Project Financing Amendments	Auxier	Requires a school district to obtain voter approval before issuing a lease-revenue bond.		S		
HB 337	Nicotine Product Tax Amendments	Clancy	Increases the rate of tax levied on cigarettes. Adjusts tax treatment on alternative nicotine products.		O	51-19-5	27-0-2
HB 362	Tax Payments with Gold	Ivory	Allows certain mine owners and operators to use gold to pay mining severance taxes.		S	56-11-8	
HB 365	Taxation Notifications Requirements	T. Peterson	Requires cities, counties, school districts and some special service districts to notice their taxpayers by April 1 if they intend to raise property taxes that year.		S	67-2-6	
HB 422	Public Infrastructure District Amendments	Koford	Modifies annexation requirements for PIDS. Requires disclosure in real estate sales of property location in a PID.		S	66-1-8	
HB 425	Local Government Fees Amendments	K.Peterson	Puts in place a process for TUF's for cities.		S	68-0-7	26-0-3

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HB 427	Tax Increment Financing Modifications	Walter	Improves the TIF process for entities seeking to use tax increment financing by making uniform requirements in the process.		S		
HB 441	Property Transaction Amendments	Koford	Creates a process for county assessors to obtain information of sales on commercial properties. Makes the information protected from the public.		S		
HB 449	Utah Taxpayer Oversight of Government Spending Amendments	Auxier	Creates the Utah Taxpayer Bill of Rights. Requires votes of the people before an entity can increase taxes. Limits the amount of revenue governmental entity can increase before having to have a vote of the people.		S		
HB 461	Tax Increment Financing Revisions	Ward	Requires disclosure of tax increment financing projects of state created government authorities on a public website.		S		
HB 484	Property Tax Changes	Christofferson	Requires a vote of the people when a property tax increase exceeds 5%.		M		
HB 485	Property Tax Revenue Increase Amendments	Auxier	Limits the amount of revenue a taxing entity may receive through new growth		S		
HB 537	Olympic Ticket Sales Tax Exemption	Hawkins	Exempts sales taxes for tickets to the Olympics.		M	65-4-6	21-1-7

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HB 565	City Library Property Tax Amendments	Stoddard	Requires that the tax levy for city libraries be listed separately on the property tax notice.		S	48-16-11	26-0-3
HB 575	Fuel Tax and Supply Amendments	Roberts	Enacts a \$0.06 tax cut to the state gas tax and expands the high cost infrastructure tax credit to include pipelines for delivery of certain refined oil products.		S	67-2-6	24-1-4
HB 587	Income Tax Amendments	Eliason	Lowers state income tax rate to 4.45%. Makes changes to how Utah conforms to R&E provisions in HR1.		O		
HJR 20	Proposal to Amend Utah Constitution - Taxpayer Oversight of Government Spending	Auxier	Companion constitutional change to HB 449.		S		

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SB 16	Tax Credit Review Process Amendments	McCay	Makes adjustments to Interim Revenue and Taxation Committee's tax credit review process.	Interim committee bill	M	69-1-5	28-0-1
SB 60	Income Tax Rate Amendments	McCay	Decreases Utah's individual and corporate income tax rate from 4.5% to 4.45%.		S	61-11-3	22-7-0
SB 65	Minimum Basic Tax Rate Amendments	Fillmore	Requires a school district that imposes the minimum basic tax to remit it to the state. Ensures state funding covers the amount back to the school district.		S		18-11-0
SB 73	Online Age Verification Amendments	Musselman	Imposes a 7% gross receipts tax on sales, distribution, memberships, subscriptions, performances, and content that is materially harmful to minors that is produced, sold, filmed, generated, or otherwise based in the state. The money generated from the tax would fund state-run teen mental health programs.		M	66-1-8	22-2-5
SB 78	Property Tax Relief Amendments	McCay	Makes modifications to Utah's property tax relief program for low-income households.		M		

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Number	Bill Title	Sponsor	Description	Comments	Position	House Floor	Senate Floor
SB 97	Tax Revenue Amendments	McCay	Limits amount of surplus funds a city or county may hold. Adjusts the primary residential exemption. Prohibits taxing entities from depositing property tax revenue in a reserve fund for capital projects. Makes adjustment to new growth calculations. Subtracts interest earned on investments from a taxing entities certified rate and calculation.		S		14-15-0
SB 116	Income Tax Rate Modifications	Fillmore	Creates a process for the state income tax rate to drop when revenues exceed forecasted revenue.		S		
SB 162	Online Sales Tax Amendments	Wilson	Imposes a sales and use tax for amounts paid for video and audio streaming.		M	69-1-5	28-1-0
SB 164	School Construction Amendments	Wilson	Moves oversight of school construction from the state board of education to DCFM.		S	60-13-2	20-9-0
SB 203	Local Option Sales Tax Amendments	Stevenson	Creates a local option sales tax for a city in Davis County to fund emergency services.		O		
SB 206	Tax Amendments	Harper	Makes adjustments for administration of MCAT's statewide property tax system.		M	64-1-10	26-0-3
SB 223	Sales and Use Tax Exemptions Modifications	Vickers	Sales tax exemption on inputs used to create electric generation.		S		24-0-5

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SB 236	Property Tax Exemption Process Amendments	Grover	Adds structure to the property tax exemption process.		M	66-1-8	24-0-5
SB 238	Property Tax Adjustments	Wilson	Adjusts process for certain property owners to apply for primary residential exemption. Clarifies burden of proof requirements in appeals involving property assessed by the state tax commission and additional technical changes.		M	72-0-3	22-0-7
SB 247	Road Funding Amendments	Buss	Moves the floor for how low the gas tax may go up.		O		
SB 279	State Homeless Campus Neighbor Tax Credit	Escamilla	Gives a nonrefundable tax credit to homeowners that live within a one mile radius of the state homeless campus.		O		
SB 287	Targeted Advertising Tax	McKell	Imposes a new graduated tax (2.5% to 10%) on annual gross revenues from targeted digital advertising services provided to Utah users by large online platforms with global revenues from \$100 million to over \$15 billion		O	47-20-8	23-6-0
SB 289	Local Sales Tax Distribution Amendments	Blouin	Changes the sales tax distribution formula to 100% point of sale.		O		

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