

**Senate Revenue and Taxation Committee**  
February 12th, 2025

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**Bill: 1st substitute SB 202 – Property Tax Revisions**

Sponsor: Senator Chris H. Wilson

Floor Sponsor:

**UASD Position: Tracking**

This Bill modifies provisions relating to property tax.

Discussion: The sponsor introduced the first substitute, which was adopted by the Committee. Senator Wilson clarified that this Bill is the second to be considered in this Session regarding recommendations from the performance audit of Utah’s property tax system. As presented, the Bill mandates counties to submit preliminary assessment books annually to the State Tax Commission and requires corrective actions if assessment responsibilities are not fulfilled. It also enhances education and training requirements for county officials and improves the taxpayer appeal process by allowing electronic submissions and providing detailed valuation instructions. Additionally, the Bill repeals the requirement for the newspaper publication of tax increase proposals but mandates that taxing entities holding public hearings on certain property tax increase proposals to allow for in-person and virtual participation. The Bill further directs the development of statewide web portals to ensure uniform access to property information and facilitate electronic appeal submissions, promoting greater transparency and efficiency. The sponsor noted that he could provide further details if needed but emphasized the length of the Bill. One member of the public voiced support for the Bill. The Utah Association of Counties (“UAC”) expressed a neutral stance, indicating a desire to collaborate with the sponsor as the Bill progresses through the legislative process.

Yeas: 4

Nays: 0

N/V: 3

**Outcome: 1st substitute SB 202 passed out of the Committee with a favorable recommendation.**

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**Bill: 1st substitute SB 207 – Local Impact Mitigation Amendments**

Sponsor: Senator Ronald M. Winterton

Floor Sponsor:

**UASD Position: Tracking**

This Bill enacts a local impact mitigation tax for oil and gas production.

Discussion: Senator Winterton presented the 1st substitute of the Bill, which was adopted by the Committee. He explained that the Bill enacts a tax on oil and gas production, applicable only for 2026, 2027, and 2028, highlighting its sunset date. The Bill restricts the use of the tax revenue to specific transportation-related mitigation projects and prohibits counties from imposing additional mitigation fees on oil and gas production. He also noted that counties receiving the

revenue must report to the Legislature on how the funds are used. No further discussion followed.

Yeas: 4

Nays: 1

N/V: 2

**Outcome: 1st substitute SB 207 passed out of the Committee with a favorable recommendation.**

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