

House Revenue and Taxation Committee
01/21/2026

Bill: HB 77 – Tax Modifications

Sponsor: Representative Eliason

Floor Sponsor: Senator McCay

UASD Position: Track

This Bill modifies tax provisions.

Discussion: Representative Eliason presented the Bill with the Utah State Tax Commissioner. Among other things, this Bill makes several revisions to Utah’s tax code, including requiring local option sales taxes to be reauthorized in a timely manner by the Utah State Tax Commission. It also prohibits the State Tax Commission from enforcing a reauthorized local option sales tax unless certain conditions are met. The Bill raises property valuation thresholds that trigger county reporting to the State Tax Commission and the Revenue and Taxation Interim Committee. The Bill also amends the definition of “indigent individual” for property tax relief by removing language that limits findings of extreme hardship to counties, allows a taxpayer to appeal a county’s denial of a property tax relief application when the denial is based on late filing, and modifies the taxpayer tax credit to align with changes in federal tax law. Representative Kyle asked questions about short-term rentals. The sponsor clarified that all rental services provided are taxable, not just selected items. No members of the public testified on the Bill.

Yeas: 11

Nays: 0

N/V: 0

Outcome: HB 77 passed out of the Committee with a favorable recommendation.
