

Date: 02/10/2026
Senate Floor Time

Bill: 1st substitute SB 78 - Property Tax Relief Amendments

Sponsor: Senator McCay

Floor Sponsor:

UASD Position: Track

This Bill modifies property tax relief provisions.

Discussion: The sponsor presented the Bill and informed the Senate that he is working on a substitute that will make substantial changes. He asked the body to advance the Bill to the third reading calendar with a promise that he will circle the Bill tomorrow. He will be meeting with the counties and the cities on Thursday to “hammer out some details”. Senator Riebe asked that the Bill remain on the second reading calendar until the substitute has been made public. No further discussion ensued.

Yeas: 17

Nays: 7

N/V: 6

Outcome: 1st substitute SB 78 passed the second reading and will be read in the Senate for a third time.

Bill: 1st substitute SB 97 - Tax Revenue Amendments

Sponsor: Senator McCay

Floor Sponsor:

UASD Position: Track and amend

This Bill modifies provisions related to tax revenue.

Discussion: The sponsor presented the Bill. Senator Winterton asked whether the amount of surplus funds that may accumulate in a city general fund was limited to 25 percent. The sponsor clarified that the limit is 125 percent. Senator Riebe expressed concerns about the 25 percent capital reserve requirement, stating worries that it could function as a progressive tax impacting lower-income residents. Senator Riebe also raised concerns about the bonding process school districts may have to go through and asked for clarification on the definition of “new growth” in the Bill. The sponsor responded that he was not yet familiar with that specific portion of the Bill but stated he is willing to meet and work on changes to address the concerns. Senator Blouin raised concerns about impacts on school districts and potential effects on renters. The sponsor responded that the Bill would affect landlords rather than renters and stated that renters would actually see a tax reduction as a result of the Bill. No further discussion ensued.

Yeas: 16

Nays: 11

N/V: 2

Outcome: 1st substitute SB 97 passed the second reading and will be read in the Senate for a third time.

UASD