

**House Revenue and Taxation Committee**  
02/13/2026

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**Bill: HB 365 - Taxation Notification Amendments**

Sponsor: Representative T. Peterson

Floor Sponsor:

**UASD Position: Track**

This Bill modifies truth-in-taxation notice requirements for a fiscal year taxing entity that anticipates increasing the amount of revenue generated by property tax.

Discussion: The sponsor presented the Bill, stating that it requires a fiscal year taxing entity to provide public notice of an intended tax increase by April 1 to occur before the fiscal year taxing entity begins the budgeting process. It also limits the fiscal year taxing entity's tax rate to a rate that will not generate more than the revenue increase amount stated in the notice. The sponsor explained that the purpose of the Bill is to increase transparency and ensure earlier notification to taxpayers.

The Utah Taxpayers Association spoke in favor of the Bill, stating that it adds an additional step in the process to enhance public awareness of proposed tax increases. The Association of Special Purpose Officials spoke in opposition, expressing concerns regarding the April 1 deadline. The Utah League of Cities and Towns also spoke in opposition to the Bill.

Representative Ellison made a motion to hold the Bill in the Committee. That motion failed.

Yeas: 10

Nays: 1

N/V: 1

**Outcome: HB 365 passed out of Committee with a favorable recommendation.**