

Senate Revenue and Taxation Committee
02/13/2026

Bill: SB 193 - State Legal Holiday Amendments

Sponsor: Senator Stratton

Floor Sponsor:

UASD Position: Track

This Bill amends provisions relating to legal holidays.

Discussion: The sponsor stated that the country was founded with Christianity in mind and operates from a Christian Judeo-Biblical worldview. He explained that the Bill designates the Friday preceding Easter Sunday as Good Friday and establishes it as a legal holiday. The sponsor acknowledged concerns that other faith traditions may have with recognizing only Good Friday and emphasized the importance of allowing individuals of other faiths to observe their own holy days.

To address those concerns, the sponsor suggested amending the “personal preference day” referenced on line 55 so that it could be used to observe any state-recognized holy day.

Alternatively, he proposed removing lines 35 through 37 and adding legislative intent language encouraging K-12 and higher education institutions, where feasible, to align spring break with Good Friday and to coordinate other academic breaks with significant religious observances. The stated intent is to better align recognized holy days across the state while respecting diverse faith traditions. The sponsor indicated that he had not drafted either amendment because he wished to seek the Committee’s guidance on which approach it preferred.

Senator Brammer asked which amendment the sponsor preferred. The sponsor responded that his intent is to adopt language recognizing significant faith observances while promoting alignment with public and higher education schedules. He stated that he would prefer adopting the amendment—or otherwise passing the Bill with education-alignment language—rather than establishing Good Friday as a formal state holiday. When asked whether the Bill should be held for further amendment, the sponsor expressed a preference to move the Bill forward and address amendments on the floor.

Senator Fillmore noted that Easter falls on different dates each year and expressed concern that aligning university spring breaks with Easter could create scheduling challenges. The sponsor responded that the proposed amendment is intended to provide flexibility and stated that two university presidents had expressed support for the concept. Senator Fillmore said that while he found the amendment intriguing, he was concerned that schools might perceive it as the state dictating academic calendars and, for that reason, expressed opposition to moving it forward.

The Utah Eagle Forum spoke in support of the Bill.

Yea: 2

Nay: 2

N/V: 0

Outcome: SB 193 was held in Committee to allow time for an amendment to be drafted. It will be placed on the Committee's next agenda.

Bill: SB 245 - Impact Fee Amendments

Sponsor: Senator Musselman

Floor Sponsor:

UASD Position: Oppose

This Bill modifies requirements for implementing and expending an impact fee.

Discussion: The sponsor presented Senate Amendment 1, which removes the retroactive application by providing that a “service area may not, on or after May 6, 2026, include the entire local political subdivision or an entire area”. The Committee adopted the amendment.

The sponsor explained that the Bill clarifies the statutory framework governing impact fees. He noted that the legislation arises from a district court ruling that he believes identified ambiguity in state law regarding whether impact fees must be spent according to the impact fee facilities plan in effect at the time the fees were collected. The Bill clarifies that impact fees may be expended only on system improvements identified in the adopted impact fee facilities plan in place when the fees were collected.

The sponsor further stated that service areas must be geographically defined based on sound planning and engineering principles and may not encompass an entire city without proper justification. He explained that the Bill is intended to protect constitutional proportionality, strengthen the legal defensibility of impact fees, and promote transparency. The sponsor emphasized that the Bill does not eliminate impact fees or reduce municipal authority. Rather, it requires a clear nexus between the developer paying the fee and the infrastructure funded by that fee. He stated that this legislation aligns statute with existing court requirements by mandating a clear geographic and proportional connection.

Senator McCay referenced the fiscal note, which identified a potential one-time cost of \$20,000, and suggested that if a municipality is already planning to update its impact fee study in 2027, additional costs may not be necessary. The sponsor responded that the adopted amendment may alleviate fiscal concerns because it eliminates retroactive requirements.

A member of the public spoke in support of impact fees but expressed concern about how fees have been used in certain communities, stating that they should fund roadways, sidewalks, and sewer infrastructure in proportion to development. The Utah League of Cities and Towns indicated that the amendment alleviates some prior concerns, particularly regarding retroactive application. However, the League expressed continued concern that prohibiting an entire city from being designated as a service area in certain circumstances which may create challenges for smaller municipalities where system-wide improvements may be justified. The Utah Home Builders Association spoke in support of the Bill.

Yea: 4

Nays: 0
N/V: 3

Outcome: SB 245, as amended, passed out of the Committee with a favorable recommendation.

UASC