

House Revenue and Taxation Committee

2/25/2026

Bill: HB 586 – Transportation Funding Amendments

Sponsor: Representative Roberts

Floor Sponsor:

UASD Position: Support

This Bill addresses transportation funding.

Discussion: HB 586 was not heard in the Committee today.

Yeas:

Nays:

N/V:

Outcome: HB 586 was not heard in the Committee.

Bill: SB 238 – Property Tax Adjustments

Sponsor: Senator Wilson

Floor Sponsor: Representative Eliason

UASD Position: Track

This Bill modifies property tax provisions.

Discussion: The sponsor explained that the Bill modifies several provisions of the property tax code to improve compliance and evidentiary standards in response to a performance audit conducted during the interim. The Bill requires a residential property owner to file a notice in order to receive a residential exemption, clarifies burden of proof requirements, modifies the content and publication requirements for advertisements related to judgment levies, clarifies the requirements for taxing entities to impose judgment levies and increase property taxes through truth in taxation, and adjusts the time frame in which the State Tax Commission must certify a taxing entity's compliance with truth in taxation requirements.

Representative Kyle questioned the current process for ownership changes. The sponsor clarified that some individuals were claiming more than one primary residence. Josh Nelson of the Property Tax Commission spoke to the existing ordinance and noted that, under the Bill, cities would be required to submit forms to the State Tax Commission when residential properties change ownership. Representative Eliason questioned out-of-county primary residences. It was clarified that purchasers of out-of-county property would be required to demonstrate residency. Representative Koford questioned the role of title companies in applying for primary residence status. The sponsor clarified that the process is currently determined at the county level. Representative Barlow raised concerns regarding abuse of the primary residence exemption. It was clarified that owners of multiple homes may attempt to claim more than one primary residence in order to receive the associated tax benefit. Representative Shepherd questioned

rental rates. The sponsor explained that if a property were an individual's primary residence, it would remain eligible for the exemption.

The Business Administrator for Granite School District and the Executive Director of the Utah League of Cities and Towns spoke in support of the Bill.

Yeas: 9

Nays: 0

N/V: 2

Outcome: SB 238 passed out of the Committee with a favorable recommendation.