

## **House Revenue and Taxation Committee**

Prepared by the Utah Association of Special District

3/2/2026

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### **Bill: 3<sup>rd</sup> substitute SB 206 – Tax Amendments**

Sponsor: Senator Harper

Floor Sponsor: Representative Walter

**UASD Position: Track; amended**

This Bill modifies provisions relating to tax.

Discussion: The sponsor stated that the 3rd substitute of SB 206 transfers redevelopment agency reporting requirements into the centralized reporting program administered through the Governor's Office of Economic Opportunity system. Under current law, each county that has a Community Reinvestment Agency is required to submit certain information manually. The Bill eliminates the manual submission process and instead requires that required information be entered directly into the Governor's Office of Economic Opportunity system. Senate Amendment 1 was adopted by the Committee.

The sponsor further explained that the Bill consolidates additional required documentation into the system, including initial creation documents for a Community Reinvestment Agency, so that those materials are maintained within a single, centralized repository. The system is intended to allow stakeholders to more efficiently query, access, and review relevant agency data.

In response to Representative Christofferson's question regarding whether the Bill makes substantive policy changes, the sponsor clarified that the legislation is primarily focused on improving data aggregation, reporting processes, and system functionality rather than altering underlying policy. The Utah Association of Counties noted that the Bill also addresses provisions related to mass appraisal factors.

Yeas: 9

Nays: 0

N/V: 2

**Outcome: 3<sup>rd</sup> substitute SB 206, as amended, passed out of the Committee with a favorable recommendation.**

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