

PROPERTY TAX LEGISLATION

2025 ENROLLED BILL SUMMARY

HOUSE BILLS

HB 20 – Property Tax Code Recodification – Rep. Douglas Welton (Effective January 1, 2026)

- Creates a new chapter recodifying all provisions related to property tax relief and renter relief.
- Specifies the procedures and rights available for all of the applicable kinds of tax relief.
- Updates household income thresholds for the allowable renter's credits.
- Updates household income thresholds and associated homeowner's credits.

HB 62 – Property Tax Act Modifications – Rep. Steve Eliason (Effective May 7, 2025, Retrospective operation to January 1, 2025)

- Prohibits a county board of equalization from accepting an application to receive a residential property tax exemption if the application is filed later than September 15 of the year the exemption is sought, or the last day of a 45-day period as notified by the county auditor of a tax increase, whichever is later.
- Authorizes the commission to make rules that specify when a county board of equalization is required to accept an application after the deadline and directs the commission to report to the Revenue and Taxation Interim Committee regarding any rules made.
- Removes language in the written residential property declaration that states that claiming a residential exemption creates a rebuttable presumption of Utah domicile for income tax purposes and replaces it with language that states that claiming the residential exemption is considered in determination of domicile.
- Requires that land with a residence must significantly contribute to overall agricultural operations to be assessed on the basis of the value that the land has for agricultural use but that land devoted to agricultural use in conjunction with land with a residence is excluded from a determination of significant contribution.
- Authorizes the commission to make rules that specify when land with a residence significantly contributes to overall agricultural operations and directs the commission to report to the Revenue and Taxation Interim Committee regarding any rules made.
- Removes the subtraction of "qualifying exempt revenue" from prior year ad valorem property tax revenue when calculating a certified tax rate.
- Allows and provides for appeal to the commission of a tax relief decision regarding tax deferral or abatement made by a county board of equalization.

HB 110 – Combined Basic Tax Rate Reduction – Rep. Tiara Auxier (Effective July 1, 2026)

- Removes the WPU value rate from the property tax rates that fund public education and holds the Teacher and Student Success Program funding harmless from the removal.

HB 166 – Trailer Registration and Uniform Fee Amendments – Rep. Scott H. Chew (Effective January 1, 2026)

- Authorizes the owner of an intrastate commercial trailer that is not a travel trailer to obtain an alternative special registration and license plate that is valid for as long as the owner owns the trailer if the owner pays the alternative special registration fee and either:

- annually pays any property tax or in lieu fee on or before January 1 and obtains a certificate from the assessing authority; or
- pays a one-time uniform fee in lieu of ad valorem tax of \$150 to the commission.

HB 176 – County Classification Amendments – Rep. Walt Brooks (Effective July 1, 2025)

- Increases the population measure used to determine the classification of counties.
 - First class - from 1,000,000 and above to 1,150,000 and above;
 - Second class - from between 175,000 and 1,000,000 to between 260,000 and 1,150,000;
 - Third class - from between 40,000 and 175,000 to between 40,000 and 260,000;
 - Fourth class - from between 11,000 and 40,000 to between 12,000 and 40,000;
 - Fifth class - from between 4,000 and 11,000 to between 5,000 and 12,000;
 - Sixth class - from 4,000 and below to 5,000 and below.

HB 208 – Urban Farming Assessment Modifications – Rep. Jason B. Kyle (Effective May 7, 2025, Retrospective operation to January 1, 2025)

- Allows a landowner to submit an application for assessment as urban farming land only once instead of annually.
- Authorizes a county assessor to require a landowner to submit a new application or signed statement that verifies that land qualifies for urban farming assessment after an original application is approved.
- Directs the county assessor to require a new owner to submit an application for assessment as urban farming land.

HB 237 – Rollback Tax Amendments – Rep. Casey Snider (Effective May 7, 2025)

- Requires that a county deposit all of the money collected from rollback taxes or in lieu fee payments related to greenbelt or urban farming land into an account or fund set aside for preserving or restoring open land and agricultural land.
- Directs a county to deposit any money not spent or obligated within 10 years of when it was collected into the LeRay McAllister Working Farm and Ranch Fund created in Section 4-46-301.

HB 240 – Urban Farming Assessment Amendments – Rep. Rex P. Shipp (Effective May 7, 2025, Retrospective operation to January 1, 2025)

- Broadens the definition of “actively devoted to urban farming” to include land where, for at least one of three previous tax years, agricultural production generates annual gross sales of at least \$1,000 for each quarter-acre.
- Reduces the documentation requirement for demonstrating that land is “actively devoted to urban farming” from annually to one time.
- Clarifies that residential use of some land within a parcel does not disqualify other land in the parcel for urban farming assessment.
- Additionally, with the same as changes contained in HB 208:
 - removes additional references to an annual application and a renewal application for assessment as urban farming land;
 - authorizes a county assessor to require a landowner to submit a new application or signed statement that verifies that land qualifies for urban farming assessment after an original application is approved; and

- directs a county assessor to require that a new owner of land submit an application for assessment as urban farming land.

HB 249 – Nuclear Power Amendments – Rep. Carl R. Albrecht (Effective May 7, 2025)

- Defines “base taxable value” and “incremental value” for an electrical energy development zone (zone) designated by the Utah Energy Council (council).
- Allows a county, municipality, or state land use authority to apply to the council for designation of a zone within the boundaries of the entity requesting the designation.
- Requires a county auditor to certify to the council the base taxable value of property within a zone and transmit to the council copies of the property tax assessment rolls for all property in the zone, within 30 days after the council designates the zone.
- Directs a county auditor to annually determine the amount of property tax differential for a zone, inform the county treasurer of the amount, and provide notice to the council of the amount.
- Directs a county treasurer to transfer the differential to the council for deposit into the Electrical Energy Development Investment Fund and make all related distributions at the same time and in the same manner as other property tax distributions.
- Creates the Electrical Energy Development Fund, consisting of property tax differential revenue collected from electrical energy development zones and revenue from a tax on new generators of radioactive waste, and administered and distributed by the council as specified.
- Requires the council to report annually to the Public Utilities, Energy, and Technology Interim Committee and the Natural Resources, Agriculture, and Environment Interim Committee on how collected property tax differential revenue should be divided and distributed among the state, counties, and municipalities.

HB 255 – Local Land Use Modifications – Rep. Scott H. Chew (Effective May 7, 2025)

- Amends exemptions from plat requirements for county subdivisions, reducing from 100 to 50 the number of contiguous acres required for a minor subdivision and also reducing the minimum proximity from at least 1000 feet to at least 500 feet between minor subdivision parcels from the same divided land.
- Clarifies that a minor subdivision parcel is not required to be owned by the same person that owns the divided land and such a subdivision is effective on the day it is recorded.

HB 272 – Vehicle Assessment Amendments – Rep. Clinton D. Okerlund (Effective July 1, 2025)

- Authorizes a vehicle between 12,001 lbs and 14,000 lbs gross laden weight to be registered for a 6 month period.
- Exempts a vehicle between 12,001 lbs and 14,000 lbs gross laden weight from the requirement to have the gross laden weight painted, stenciled, or shown by decal upon both the left and right sides of the vehicle in a conspicuous place.
- Increases the weight threshold for the base motor vehicle registration fee (6 month and annual) from 12,001 lbs or less to 14,000 lbs or less.
- Increases the registration weight threshold for farm heavy trucks, non-farm heavy trucks, and park model recreational vehicles from over 12,000 lbs to over 14,000 lbs.
- Limits the proportional registration fee under Section 41-1a-1207 to vehicles exceeding 14,000 lbs gross laden weight.
- Exempts a vehicle between 12,001 lbs and 14,000 lbs gross laden weight from the motor carrier fee under Section 41-1a-1219.
- Modifies the definition of “motor vehicle” for purposes of Sections 41-3-406 through

41-3-414 to exclude any motor vehicle with a gross laden weight of over 14,000 lbs, except a motorhome.

- Subjects vehicles with a gross vehicle weight rating between 12,001 lbs and 14,000 lbs to the emissions inspections program if they are not otherwise exempt.
- Limits the ability of a county legislative body to exempt diesel powered motor vehicles from the emissions inspection program if the vehicles GVWR is 16,000 lbs or less.
- Increases the weight threshold from 12,000 lbs GVWR to 14,000 lbs GVWR for the exemption from the emissions opacity inspection and maintenance program for diesel power motor vehicles.
- Defines “gross vehicle weight rating” for purposes of Title 59, Chapter 2, Property Tax Act, to mean the maximum gross vehicle weight rating as reported by the manufacturer of the motor vehicle for the vehicle identification number.
- Subjects vehicles with a GVWR of between 12,001 lbs and 14,000 lbs to the age based uniform fee in lieu of property tax outlined in Section 59-2-405.1 instead of the value based uniform fee in lieu of ad valorem property tax under Section 59-2-405.

HB 378 – Department of Natural Resources Funding Amendments – Rep. Casey Snider
(Effective January 1, 2026)

- Generally, specifies five new funding mechanisms for the Species Protection Account.
- Diverts property tax revenue from counties based on the miles of a specific transmission line within a county:
 - Directs the commission to annually receive information from a business that owns a specified type of transmission line and notify each county where the transmission line is located of an amount calculated by multiplying the number of miles of transmission line in that county by \$6,400.
 - Requires each county where the transmission line is located to annually remit the calculated amount from current year property tax revenue to the Division of Finance for deposit into the Species Protection Account.
- Diverts property tax revenue from counties based on the amount of centrally assessed new growth in the county:
 - Adjusts the definition of “centrally assessed new growth” for the calculation of a taxing entity’s final rate, to allow for the breakout of new growth by industry.
 - Requires a county treasurer to remit to the Division of Finance an amount equal to the sum of centrally assessed new growth for all taxing entities in the county, multiplied by 7%.
 - Directs the Division of Finance to deposit the remitted amounts into the Species Protection Account and allows for a related division administrative charge.
- Diverts funds to the Species Protection Account from a current tax on the disposal of concentrated depleted uranium and containerized waste by a radioactive waste facility.
- Levies an annual tax on a renewable energy project entity for a new wind or solar electric generation facility, upon the facility becoming commercially operational:
 - Specifies the amount of the tax as \$1,050 multiplied by the megawatts of operational generating alternating current nameplate capacity of the facility.
 - Requires the renewable energy project entity to electronically file a return by March 31 each year that includes specified information.
 - Allows the commission to impose an administrative fee.
- Imposes an annual energy project assessment on a renewable energy parent entity with a facility that generates wind or solar electric energy and is, as of January 1, 2026, commercially operational, under construction, or subject to an agreement to purchase output of the facility.

- Requires the Office of Energy Development to calculate an assessment amount, between \$25,000 and \$200,000 depending on the nameplate capacity of the facility, and provides for the commission to collect specified information and the assessment from the renewable energy parent entity.
- Allows the commission to impose general tax penalties and impose an administrative fee. This assessment is repealed January 1, 2028.

HB 428 – Property Tax Changes – Rep. Jill Koford (Effective May 7, 2025)

- Requires consensus among the commission, the Governor’s Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst in certifying the minimum basic tax rate.
- Allows funds from the Public Economic Stabilization Restricted Account to be used for a year when the amount generated by the minimum basic tax rate does not equal the calculated minimum basic local amount.

HB 514 – Vehicle Registration Changes – Rep. Ariel Defay (Effective January 1, 2026)

- Allows an individual to elect to receive registration renewal notifications through both mail and electronic means.
- Permits the following vehicle types to be registered for a 24-month period that begins the first day of the calendar month of registration and ends on the last day of the 24th month:
 - a trailer;
 - an electric motor vehicle;
 - an off-highway vehicle; and
 - a street-legal all-terrain vehicle.
- Sets the registration fees for the 24-month registration at double the amount of any tax or fee that would be due for the same vehicle for a 12-month period and directs the revenue to be distributed in the same proportion and in the same manner as would be required for a 12-month registration.
- Specifies that if a 24-month registration extends from one age based fee bracket to another age based fee bracket the total age based fee shall be the amount due for each age based fee bracket respectively.
- Prohibits an interstate apportioned vehicle from being registered for a 24-month period.
- Permits the DMV to either issue one 24-month registration decal or two consecutive 12-month registration decals for a 24-month registration.

SENATE BILLS

SB 1 – Public Education Base Budget Amendments – Sen. Heidi Balderree (Effective July 1, 2025)

- For a fiscal year 2026, sets the minimum public basic local amount at \$810,593,200; the minimum basic rate at 0.001408; the WPU value amount at \$31,508,600; and the WPU value rate at 0.000055.

SB 13 – Property Tax Reimbursement Amendments – Sen. Lincoln Fillmore (Effective January 1, 2026)

- Defines “qualified rental business” to mean a business entity located in the state:
 - that is classified under NAICS codes 532310 - General Rental Centers, or 532412

- Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing; and
 - for which 51% or more of the entity's total annual revenue is derived from the rental of heavy equipment.
- Allows a qualified rental business to charge a recovery fee of 1.5% of the rental charge for a piece of heavy equipment, if the renter is not a government entity.
- Provides that the recovery fee must be stated separately on the receipt and is not subject to sales and use tax.
- Directs the commission to coordinate with the county assessors and the Multicounty Appraisal Trust to conduct a study to determine what recovery fee rate is adequate to generate enough annual revenue to cover the business personal property tax payable by the business entity for the calendar year.
- Requires the commission to electronically report to the Revenue and Taxation Interim Committee before September 30, 2027 regarding the results of the study and include any recommendations for legislative changes to the recovery fee rate.

SB 16 – Property Tax Notice Amendments – Sen. Lincoln Fillmore (Effective May 7, 2025, Retrospective operation to January 1, 2025)

- Requires that a tax notice include a statement about the option of tax deferral for an owner at least 65 years old who is experiencing extreme hardship, including specified contact information regarding applying for a deferral.
- Limits tax deferral to an owner who is an indigent individual.

SB 23 – First Home Investment Zone Amendments – Sen. Wayne A. Harper (Effective May 7, 2025)

- Changes the definition of “base year” to refer to a first home investment zone area instead of a housing and transit reinvestment zone area.

SB 26 – Housing and Transit Reinvestment Zone Amendments – Sen. Wayne A. Harper (Effective March 12, 2025)

- Amends the Housing and Transit Reinvestment Zone Act to allow for the creation of a Convention Center Reinvestment Zone (CCRZ).
- Requires a CCRZ proposal to be submitted to the tax commission for review before it is approved. Requires the tax commission to review the proposal within 14 days and indicate in a letter to GOEO whether the tax commission can reasonably administer the proposal.
- Authorizes a convention center public infrastructure district (district) to levy a property tax up to 0.0005 per dollar of taxable value within a CCRZ.
- Authorizes the commission to retain an administrative charge under Section 59-1-306 from any distribution of sales and use tax revenue made under Title 63N, Chapter 3, Part 6, Housing and Transit Reinvestment Zone Act.
- Provides for the calculation and distribution of property tax increment within a CCRZ for a term of up to 30 years.
- Provides that if a CCRZ overlaps a community reinvestment area (CRA) that is already receiving property tax increment, the CCRZ may capture the difference between 100% of the increment and the percentage of increment being captured by the CRA.
- revenue generated from schedule J sales from being distributed to either a Housing and Transit Reinvestment Zone (HTRZ) or a CCRZ.
- Requires notice to the commission to include:
 - Documentation of the creation of the CCRZ by the HTRZ committee.
 - The approval date and effective date of the creation of the CCRZ.
 - Definitions of the sales and use tax boundary and base year.

SB 95 – Truth in Taxation Amendments – Sen. Heidi Balderree (Effective May 7, 2025, Retrospective operation to January 1, 2025)

- Defines “meeting” in the truth and taxation provisions to mean the same as that term is defined in the Open and Public Meetings Act.

SB 129 – Higher Education Development Areas – Sen. Chris H. Wilson (Effective March 25, 2025)

- Directs a county treasurer to collect the privilege tax from a lessee within a university development area and distribute 80% of the revenue to the eligible university.
- Requires reporting on the money in and expended from a development fund for a development area.

SB 166 – Point of the Mountain State Land Authority Amendments – Sen. Jerry W. Stevenson (Effective March 12, 2025)

- Converts the annual assessment on point of the mountain state property that is leased to a private entity into a privilege tax on the same leased property.
- Modifies the distribution of privilege tax revenue by the county treasurer to the point of the mountain authority over time as follows:
 - beginning January 1, 2025, 100%;
 - beginning January 1, 2038, 96.3%;
 - beginning January 1, 2044, 92.5%;
 - beginning January 1, 2049, 90%;
 - beginning January 1, 2054, 87.5%; and
 - beginning January 1, 2068, 25%.
- Clarifies that privilege tax collections shall be treated in the same manner as property tax collections.

SB 181 – Housing Affordability Amendments – Sen. Lincoln Fillmore (Effective May 7, 2025)

- For purposes of the exclusive use exemption, expands the definition of “nonprofit entity” to include a housing organization, as defined in Section 35A-8-2401, if the housing organization is owned by a housing authority or an entity organized and dedicated as a traditional nonprofit.

SB 200 – Watercraft Amendments – Sen. Daniel McCay (Effective January 1, 2026)

- Repeals the requirement for the commission to deposit 50% of the revenue from the statewide uniform fee on a vessel into the Utah Boating Grant Account.
- Reduces the statewide uniform fee on a vessel by 50% or approximately 50% where reducing the fee by 50% would result in the fee not being a whole dollar.
- Imposes a Boating Grant Tax on all vessels required to be registered and directs the revenue from the tax to be deposited into the Utah Boating Grant Account.
- Sets the Boating Grant Tax for a vessel at an amount that is equal to the amount that the statewide uniform fee on the vessel was reduced.
- Exempts from the Boating Grant Tax a vessel:
 - owned by a government entity that is being operated in the scope of the government entity’s duties;
 - that is covered by a valid registration issued by the vessel’s nonresident owner’s resident state;

- that has not been within the state of Utah in excess of 60 days during the calendar year;
- from another country that is temporarily using the waters of the state of Utah; and
- that is a ship's lifeboat.
- Modifies the definition of “personal watercraft” to include a motorboat that is propelled by machinery other than a water jet pump. This includes any water jet device connected to a personal water craft.
- Defines “water jet device” to mean a device where an individual rides a hydro-powered apparatus above the surface of the water while connected to a power source that supplies thrust through a hose connection.

SB 202 – Property Tax Revisions – Sen. Chris H. Wilson (Effective January 1, 2026, except for certain sections effective May 7, 2025)

- Requires a county assessor, before annual delivery of the assessment book to the county auditor, to submit by May 15 of each year a preliminary assessment book to the commission for review and tracking of that county's assessments.
- Removes current references to corrective action in the property tax code and creates a new section devoted specifically to corrective action that:
 - requires the commission to take corrective action if a county officer materially fails to perform a duty relating to property assessment;
 - provides for corrective action to include:
 - notification;
 - factoring;
 - recommending removal of the county officer;
 - filing a petition requesting a court to order the officer to take action;
 - reporting to law enforcement; and
 - other action related to fairness of assessment and distribution of tax burden;
 - requires the commission to give specified notices before and after taking corrective action; and
 - requires that if a county officer has failed to perform for at least one year, the commission must assist the county officer in performing the failed duty, charging the related county for the cost of the assistance.
- Clarifies that if a landowner submits an application for greenbelt or urban farming status after a change in land's ownership or legal description and the county denies the application, the land is subject to rollback taxes—also county review of such an application is limited to 30 days and land is not considered withdrawn from greenbelt status during the review period.
- Requires a county to pay for all of the cost of technical assistance and appraisal aid provided by the commission upon request of and agreement with a county.
- Makes the following changes to truth in taxation provisions:
 - Removes use of hard-copy newspaper advertisements and requires virtual participation for a public hearing regarding a related tax increase.
 - Requires a county auditor to include in the annual notice a reference to the statewide web portal maintained by the Multicounty Appraisal Trust and instructions on how a taxpayer may appeal the valuation or equalization of locally or centrally assessed property by written or electronic application.
 - Removes a requirement that a county auditor include options for payment of taxes and collection procedures in the annual notice.
- Directs the commission (with rulemaking authority) to:
 - develop and administer a specified training program for county officers who participate in a board of equalization; and
 - confer a designation of completion on both county officers and hearing officers upon completion of their respective training, which designation is required before a county

- officer or hearing officer may act in a capacity related to the training.
- Requires each county board of equalization to provide means for a taxpayer to electronically appeal the valuation or equalization of real property.
- Directs county boards of equalization to report the following appeals information to the commission and the commission in turn to report the information to the Revenue and Taxation Interim Committee before July 31 each year:
 - the number of appeals involving the valuation or equalization of real property for which the county board of equalization issued a decision during the preceding calendar year in accordance with Section 59-2-1004;
 - with regard to each of those appeals:
 - whether the real property is residential or commercial;
 - the original assessed value of the property; and
 - the value given to the property by the county board of equalization.
- Makes changes to the contents of the tax notice sent by the county treasurer, including removing information relating to taxpayer relief and clarifying that the notice should include instructions for payment of taxes applicable to the property, and requires stating the website information where taxes and tax notice charges may be paid.
- Changes the multicounty assessing and collecting levy rate from 0.000015 to the certified revenue levy rounded up to the sixth decimal place.
- Requires the trustee of the Multicounty Appraisal Trust to:
 - develop and maintain a statewide web portal, or provide access to an appropriate county web portal, that allows access to property characteristics related to valuation of real property, including:
 - property owner name;
 - parcel or serial number;
 - situs address;
 - mailing address;
 - tax area;
 - neighborhood;
 - property type;
 - land type;
 - quality or condition;
 - year of construction;
 - gross living area;
 - acreage;
 - market value; and
 - taxable value;
 - develop and maintain a statewide web portal or provide access to an appropriate county web portal, that allows a user to electronically appeal a board of equalization's valuation or equalization of real property; and
 - assist counties with tracking and reporting appeals information to the commission.

SB 241 – Limited Purpose Local Government Amendments – Sen. Jerry W. Stevenson
(Effective March 25, 2025)

- Authorizes a basic special district to create a public infrastructure district.
- Modifies provisions related to the annexation of property to or withdrawal of property from a public infrastructure district.
- Provides that a public entity or public person may not receive funds from property tax revenue without a resolution of the public infrastructure district's board.

SB 250 – Community Development Modifications – Sen. Kirk A. Cullimore (Effective May 7, 2025)

- Defines non-profit housing fund.
- Provides that a community reinvestment agency must determine if a private participant is delinquent on property tax or privilege tax or subject to past due fees on a political subdivision lien before the agency provides tax increment funding to the participant, and if a participant is owing, allows a county treasurer to use the funding to instead pay the amount owed by the private participant, subject to the applicable participation agreement.
- Ensures that new and existing participation agreements include a provision that authorizes the agency to pay the amount owing and requires a county treasurer to consult with an agency before providing incremental funding to the agency.
- Defines “final tax rate” for purposes of calculating property tax revenue for a community reinvestment agency to include both the certified rate and a rate adopted by an agency that is different from the certified rate.

SB 289 – Community Development Amendments – Sen. Wayne A. Harper (Effective May 7, 2025)

- Changes the data a community reinvestment agency is required to submit to the Governor’s Office of Economic Opportunity (office) for the database maintained by the office–no longer requires the inclusion of base taxable value and the prior year’s assessed value with regard to the change in marginal value.
- Clarifies that the office will notify a county auditor and treasurer when an agency returns to compliance with database submissions and that the county treasurer shall disburse to the agency funds withheld as a result of noncompliance.
- Requires a county auditor to submit a copy of the annual report on project areas within each community reinvestment agency to the office for inclusion in the database.
- Directs a county auditor to notify each taxing entity that levies or imposes a tax within the project area when the project area funds collection period expires and provide each taxing entity with the calculation of new growth attributed to the project area.

SB 295 – Property Tax Modifications – Sen. Daniel McCay (Effective May 7, 2025, except for Section 59-2-1602, which takes effect on January 1, 2026, and, for Section 59-2-919 only, retrospective operation to January 1, 2025)

- Exempts a taxing entity from truth in taxation requirements if the taxing entity adopts a budget lower than the previous year’s budget and during the next five years increases the budget amount but not more than the budget amount for the year before the decrease.
- Discontinues the deposit of 18% of the revenue collected from the multicounty assessing levy into the Property Tax Valuation Fund and instead directs the deposit of all the revenue collected from the levy into the Multicounty Appraisal Trust.
- Repeals Section 59-2-1603, Allocation of money in the Property Tax Valuation Fund – Use of funds, as of July 1, 2030.

SB 314 – Special District Modifications – Sen. Kirk A. Cullimore (Effective May 7, 2025)

- Allows for automatic annexation to a special district that provides fire, paramedic, or emergency services when a municipality annexes or expands by boundary adjustment even if the special district was required to be created by election, except for special districts required to be created by election in a county of the first class.

SB 333 – Major Sporting Event Venue Financing Amendments – Sen. Jerry W. Stevenson
(Effective January 1, 2026)

- Authorizes a county of the 3rd class with at least 3 major sporting event venues within the jurisdiction of the county to impose Resort Communities Tax under Section 59-12-401 within the unincorporated portion of the county as if the county was a city or town.
- Authorizes a municipality or county to propose a Major Sporting Event Venue Zone (Sport Zone).
- Requires all Sport Zone proposals to be reviewed and approved by a Major Sporting Event Venue Zone Committee.
- Authorizes the distribution to the Sport Zone any sales and use tax increment generated within the Sport Zone over a base year from the 50% point of sale portion of the tax imposed under Title 59, Chapter 12, Part 2, Local Sales and Use Tax Act.
- Excludes revenue generated from schedule J sales from being distributed to the Sport Zone.
- Provides a method for the taxable sales resulting from construction within a Sport Zone to be identified by the commission and the applicable percentage of local revenue generated by those taxable sales to be distributed to the Sport Zone.
- Authorizes a Sport Zone to impose the municipal transient room tax under Section 59-12-352 on short term rental transactions within the zone.
- Authorizes a Sport Zone to impose the Resort Communities Tax under Section 59-12-401 and the Additional Resort Communities Tax under Section 59-12-402 on transactions within the zone.
- Specifies that a Sport Zone proposal must include:
 - The proposed boundary of the zone for purposes of property tax.
 - The proposed boundary of the zone for purposes of sales tax.
 - The property tax increment collection periods which can be no less than 25 years and no more than 40 years.
 - The number of property tax collection periods which may not exceed three.
 - The local sales and use tax increment collection period which may not exceed 40 years.
 - The local sales and use tax increment collection percentage.
 - The total local sales and use tax increment to be collected.
 - The maximum property tax and sales tax increment that may be collected by the zone.
(The creating entity is responsible for tracking the total amount collected and informing the commission when collections must cease.)
 - The timeline for levying additional taxes within the zone under Title 11, Chapter 71.
- Authorizes the distribution of up to 75% of property tax increment collected within the zone.
- Specifies that base taxable value for purposes of property tax increment shall be determined as of January 1 of the calendar year the proposal is approved by the committee.
- Provides that if a Sports Zone overlaps a project area, the property tax increment collection period for the Sports Zone cannot begin for that parcel unless the project area funds collection period has expired.
- Provides that if a Sports Zone overlaps an existing inactive industrial site community reinvestment project area plan that is already receiving property tax increment, the Sports Zone may capture the difference between 80% of the increment and the percentage of increment being captured by the project area.
- Requires that no later than 90 days after the committee approves a proposal to create a sports zone, the committee shall provide notice of the zone's creation to the commission. The notice must include:
 - A statement that a sports zone has been created.
 - The approval date and effective date of the zone.
 - The boundary of the zone.
 - The sales and use tax base year.

- The sales and use tax boundary of the zone if different from the property tax boundary.
- Requires the sales and use tax boundary to be a single contiguous area that is based on zip+4 and follows as closely as possible to the sports zone boundary approved by the committee but ensuring that all parcels of the sport zone are included within the boundary.
- Directs the commission to begin distribution of sales and use tax increment beginning on the first day of a calendar quarter after 90 days notice.
- Authorizes an exemption from sales and use tax for the sales of construction materials used for the construction, remodeling, or refurbishment of a major sporting event venue within a Sports Zone.

SB 336 – Utah Fairpark Area Investment and Restoration District Modifications – Sen. Scott D. Sandall (Effective May 7, 2025)

- Authorizes the Fairpark district to create a public infrastructure district (PID) which can levy a property tax at a maximum rate of 0.015 in addition to any amount that the PID may levy for a bond.
- Authorizes a PID created by the Fairpark district to create tax areas within the PID and apply different tax rates to each tax area.
- Requires Salt Lake City to be paid a minimum of 25% of the property tax increment generated within a project area as reimbursement for services provided to the project area.
- Beginning July 1, 2025, modifies the earmark of state sales and use tax revenue to the Outdoor Adventure Infrastructure Restricted Account by requiring 50% of any increase in the earmark after fiscal year 2025 to be distributed to the Utah Fairpark Area Infrastructure and Restoration District.