



AGENDA

REVENUE AND TAXATION INTERIM COMMITTEE

LEGISLATURE Wednesday, June 17, 2026 | 8:30 a.m. | Room 445 Capitol Building

Members of the public may participate remotely in the meeting by visiting the committee's webpage to access the live streaming options: <https://le.utah.gov/committee/committee.jsp?year=2026&com=INTREV>

1. Committee Business

- Call to Order
- Approval of the minutes of the May 20, 2026, meeting
- Required reports submitted since last meeting, available to view here: <https://le.utah.gov/AgencyRP/index.jsp>
 - Electronic Cigarette Product Registry Report (State Tax Commission)
 - Tax Credits for Employment of Persons who are Homeless Report (Department of Workforce Services)

2. Kem C. Gardner Policy Institute Report – “Utah’s Growing Share of Nonprimary Residential Property Tax”

The committee will receive a presentation from the Kem C. Gardner Policy Institute on their latest property tax publication, [“Utah’s Growing Share of Nonprimary Residential Property Tax”](#).

- Natalie Roney, Senior Public Finance Economist, Kem C. Gardner Policy Institute
- Phil Dean, Chief Economist and Research Director, Kem C. Gardner Policy Institute
- Committee discussion

3. Sales and Use Tax Filing Status

The committee will receive a presentation on sales and use tax filing status.

- Committee staff
- State Tax Commission
- Committee discussion/action

4. Effectiveness and Utilization of Tax Credits

As part of the five-year review cycle required by statute, the committee will review:

- *the corporate and individual tax credit for a pass-through entity taxpayer (Utah Code [§59-7-614.4](#) and [§59-10-1103](#))*
- *the individual tax credit for taxes paid by a pass-through entity (Utah Code [§59-10-1045](#))*
- *the corporate and individual tax credit for research activities conducted in the state (Utah Code [§59-7-612](#) and [§59-10-1012](#))*
- *the individual tax credit for employment of persons who are homeless (Utah Code [§59-10-1032](#))*
- *the corporate and individual tax credit for a donation to the Carson Smith Opportunity Scholarship Program (Utah Code [§59-7-625](#) and [§59-10-1041](#))*
- *the individual tax credit for Utah Educational Savings Plan contributions (Utah Code [§59-10-1017](#))*
- *the individual tax credit for at-home parents (Utah Code [§59-10-1005](#))*
- Committee staff
- Committee discussion/action



5. International Money Transmissions

The committee will discuss [H.B. 141, International Money Transmission Amendments](#), which was introduced during the 2026 general session to impose a tax on international money transmissions under certain circumstances.

- Committee staff
- Paul Allred, Deputy Commissioner, Utah Department of Financial Institutions
- Committee discussion

6. Economic Development Tax Incentives

The committee will discuss economic development tax incentives used to bring businesses to Utah communities.

- Committee staff
- Committee discussion

7. Other Items/Adjourn