



AGENDA

REVENUE AND TAXATION INTERIM COMMITTEE

LEGISLATURE Wednesday, September 16, 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 August 19, 2026, meeting

2. General Fund Earmarks

The committee will receive a presentation on revenue earmarked in the General Fund, which is revenue set aside for a specified purpose rather than being put into the general pool of appropriable funds.

- Committee staff
- Committee discussion/action

3. Effectiveness and Utilization of Tax Credits

As part of the five-year review cycle required by statute, the committee will review the taxpayer tax credit ([Utah Code Section 59-10-1018](#)).

- Committee staff
- Committee discussion/action

4. Municipal Incorporation Feasibility Studies

The committee will receive a presentation regarding issues with the feasibility studies required for municipalities to begin the incorporation process.

- Committee staff
- Office of the Lieutenant Governor
- LRB Public Finance Advisors
- Committee discussion/action

5. Resort Community Report

The committee will receive a report on the resort communities that are required to send the percentage of properties considered rentable to State Tax Commission.

- Committee staff
- Committee discussion/action

6. Performance Audit of Oil, Gas, and Related Taxes and Incentives

The committee will receive an overview of the Oil, Gas, and Related Energy Taxes and Incentives Audit conducted by the Office of the Legislative Auditor General.

- Office of the Legislative Auditor General
- Committee discussion/action

**7. Taxpayer Receipt**

The committee will receive a presentation from the Office of the Legislative Fiscal Analyst on a new tool to estimate how individual taxes flow into public purchases in each of the four main tax types: income, sales, property, and fuel taxes.

- Office of the Legislative Fiscal Analyst
- Committee discussion/action

8. Farm Hand Tools

The committee will receive an overview of the tax credit for hand tools used in farming ([Utah Code Section 59-7-614.1](#)) and discuss potential changes to the credit.

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

9. Other Items/Adjourn