AGENDA

REVENUE AND TAXATION INTERIM COMMITTEE

LEGISLATURE Wednesday, October 21, 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 September 16, 2026, meeting
   - Statutorily required reports:
     - Internal Revenue Code changes report (Utah Code Section 59-1-213)

2. **Draft Legislation: Tax Amendments**
   The committee will hear an overview of concepts in the committee's tax bill to address noncontroversial tax issues. The committee will consider whether to recommend this bill at its November meeting.
   - Committee staff
   - Committee discussion

3. **Property Tax Relief Programs**
   The committee will receive a presentation on the programs available for property tax relief, including how abatement and deferral impact budgets and taxpayers.
   - Committee staff
   - Committee discussion/action

4. **Property Tax Notice Requirements**
   The committee will receive a presentation on the information required to be included in a notice of property valuation, a notice of proposed tax increase, and a tax notice.
   - Committee staff
   - Utah Association of Counties
   - Committee discussion/action

5. **Statewide Tax Administration and Technology Solutions (STATS) Report**
   The committee will receive a presentation on a statutorily required report related to the STATS system, its web portals, the achievement of annual performance metrics, and current year revenue and expenditures (Utah Code Section 59-2-1605).
   - Brandy Grace, Chief Executive Officer, Utah Association of Counties
   - Curtis Koch, STATS Program Director, Utah Association of Counties
   - Committee discussion/action

6. **County Appeals Report**
   The committee will receive a report of 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 (Utah Code Section 59-2-1018).
   - State Tax Commission
   - Committee discussion/action

7. **Centrally Assessed Value Report**
   The committee will receive a presentation on a report that is created when the difference between the current and prior year taxable value calculation is 10% or more of the year end taxable value (Utah Code Section 59-2-924).
   - State Tax Commission
   - Committee discussion/action

8. **Qualifying Increase Report**
   The committee will receive a presentation on a report that is triggered when the number of qualifying properties have a valuation increase of 150% or more than the previous year's value (Utah Code Section 59-2-303.3).
   - Utah Association of Counties
   - Committee discussion/action

9. **Municipal Telecommunications License Tax**
   The committee will discuss requirements related to the municipal telecommunications license tax under Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act.
   - Utah League of Cities and Towns
   - Committee discussion/action

10. **Other Items/Adjourn**