



# UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL  
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

February 12, 2025

Mr. President,

The Revenue and Taxation Committee reports a favorable recommendation on **1st Sub. H.B. 237, ROLLBACK TAX AMENDMENTS**, by Representative C. Snider, with the following amendments:

1. *Page Line 11 through 13:*

- 11 and agricultural use;  
12 →directs the unused or unobligated rollback tax or fee-in-lieu revenue  
from the county where the land is  
13 located to the LeRay McAllister Working Farm and Ranch Fund after five years;

2. *Page Line 88 through 90:*

- 88 (4) The funds collected by the account or fund of the county may roll over from  
year-to-year,  
89 except that if the county does not spend , or obligate, 100% of the rollback tax funds  
for a purpose described in Subsection (2) within five years  
90 after the year in which the county collects the rollback tax funds, the county shall pay

Respectfully,

Daniel McCay

Bill Number



HB0237S01

Action Class



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Action Code



SCRAMD

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Chair

**Voting: 5-0-2**

*5 HB0237.SC1.wpd 2/12/25 2:20 pm ajanak/CR avarthur/ajanak*