

2nd Sub. H.B. 236
Truth in Taxation Amendments

Senate Amendments

Amendment 1

March 03, 2026 10:13 AM

Senator **Daniel McCay** proposes the following amendments:

1. *Line 171 through 177:*

171 ~~year taxing entity's annual budget is adopted; and]~~
172 (a) (i) in the public meeting at which the taxing entity's tentative budget is first
173 presented to the governing body of the taxing entity, an executive officer of the
174 taxing entity states that the tentative budget includes a proposed tax rate increase **and presents a**
175 **property tax impact schedule as defined in Section 59-2-924;**
176 and
177 (ii) the fiscal year taxing entity includes, on the agenda for the public meeting
described in Subsection (4)(a)(i), a separate item notifying the public that an

2. *Line 178 through 184:*

178 executive officer of the taxing entity intends to state in the public meeting that the
179 tentative budget includes a proposed tax rate increase;
180 (b) (i) on or after May 1 but on or before June 13, the fiscal year taxing entity states at
181 a { **subsequent** } public meeting:
182 (A) that the fiscal year taxing entity is considering levying a tax rate that exceeds
183 the fiscal year taxing entity's certified tax rate;
184 (B) the approximate dollar amount of and purpose for additional ad valorem tax

3. *Line 216 through 221:*

216 year; and
217 (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem
218 tax revenue.
(c) (i) **A fiscal year taxing entity is required to meet the requirements of Subsection (4)(a)**
only if an executive officer of the taxing entity initiates the taxing entity's proposed tax rate
increase.
(ii) **If a fiscal year taxing entity's proposed tax rate increase is initiated by the taxing**
entity's governing body:
(A) **the requirements of Subsection (4)(a) do not apply; and**
(B) **the taxing entity shall comply with the requirements of Subsections (4)(b) through (d).**
219 (6) (a) Before holding the public hearing described in Subsection (3)(a)(v) or (4)(b), a
220 taxing entity proposing a tax rate increase under this section shall publish an

221 advertisement regarding the proposed tax increase:

4. *Line 786 through 793:*

786 a budget;

787 (ii) present and make available to the public the property tax impact schedule
788 described in Subsection (8)(a)(i)(B):

789 (A) at each public hearing { ~~or meeting~~ held prior to June 30 at which the taxing
790 entity discusses the taxing entity's proposed **general fund** budget for the ensuing fiscal year
791 period; and

792 (B) as a separate document from all other budget documents; and

793 (iii) subject to Subsection (8)(c), set aside, in a restricted budget account, an amount

5. *Line 809 through 816:*

809 proposed tax rate increase:

810 (A) outline the budget increase or decrease to the department as a result of the
811 proposed tax rate increase; and

812 (B) articulate the operational impact to the department { **in the event that** if the taxing
813 entity { ~~does not approve~~ **approves** the proposed tax rate increase.

814 (c) A taxing entity subject to this Subsection (8) may not expend or otherwise obligate
815 the revenue that the taxing entity sets aside in a restricted budget account, as required
816 by Subsection (8)(a)(iii), for the period beginning on July 1 and ending after the date