

## S.B. 116

### Income Tax Rate Modifications

Senate Amendments

Amendment 1

January 14, 2026 08:01 PM

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Senator **Lincoln Fillmore** proposes the following amendments:

1. *Line 94 through 100:*

- 94        (j) beer tax imposed under Chapter 15, Beer Tax;  
95        (k) mineral lease funds described in Chapter 21, Mineral Lease Funds;  
96        (l) multi-channel video or audio service tax imposed under Section 59-26-103; and  
97        (m) other payments to the General Fund, {~~or~~} Income Tax Fund, **or Transportation Fund,**  
          including fees,  
98        surcharges, penalties, interest, lapsing funds, rebates, and settlements.  
99        (4) "Unrestricted revenue" means revenue that is not statutorily dedicated or earmarked for  
100       a particular use.