

## SB0151S01 compared with SB0151

{Omitted text} shows text that was in SB0151 but was omitted in SB0151S01  
{inserted text} shows text that was not in SB0151 but was inserted into SB0151S01

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**Public Safety Funding Amendments**  
**2026 GENERAL SESSION**  
**STATE OF UTAH**  
**Chief Sponsor: Wayne A. Harper**  
**House Sponsor:Candice B. Pierucci**

# LONG TITLE

### **General Description:**

This bill modifies provisions related to funding for public safety employees.

## Highlighted Provisions:

This bill:

- changes the amount of revenue transferred to the Utah State Retirement Office (office) from the insurance premiums tax and used to pay for certain firefighter retirement programs;
- clarifies and amends the purposes for which the office must use the revenue;
- directs the office to inform the Executive Appropriations Committee when the Legislature can further reduce the amount of insurance premiums tax revenue the office receives;
- provides that the Division of Finance will annually transfer a specified amount of insurance premiums tax revenue into the Motor Vehicle Safety Impact Restricted Account to be used to hire new Highway Patrol troopers;
- provides that the Legislature may appropriate additional money from the Transportation Fund to the Department of Public Safety for the purpose of hiring new Highway Patrol troopers;
- repeals obsolete language; and

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21           ▸ makes technical and conforming changes.

22 **Money Appropriated in this Bill:**

23           ▸ This bill appropriates \$5,000,000 in operating and capital budgets for fiscal year 2027, all  
24           of which is from the various sources as detailed in this bill.

25 **Other Special Clauses:**

26           This bill provides a special effective date.

27 **Utah Code Sections Affected:**

28 **AMENDS:**

29           **49-11-901.5** , as enacted by Laws of Utah 2011, Chapters 290, 439

30           **53-8-214** , as last amended by Laws of Utah 2025, Chapter 271

31           **59-9-101** , as last amended by Laws of Utah 2025, First Special Session, Chapter 9

32           **72-2-103** , as last amended by Laws of Utah 2017, Chapter 96

33 **REPEALS:**

34           **49-11-902** , as last amended by Laws of Utah 2011, Chapters 290, 439

35           **49-11-903** , as last amended by Laws of Utah 2022, Chapter 451

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37 *Be it enacted by the Legislature of the state of Utah:*

38           Section 1. Section **49-11-901.5** is amended to read:

39           **49-11-901.5. Premium tax revenues -- Distribution.**

40 (1)

41           [(a) In Beginning fiscal year 2027 and in accordance with this section, there shall be paid to the office:

42           [(i)] (a) [50% of] the first \$4,000,000 collected from the annual tax levied, assessed, and collected  
43           under Title 59, Chapter 9, Taxation of Admitted Insurers, upon premiums for property  
44           insurance, as defined under Section 31A-1-301, and as applied to fire and allied lines insurance  
45           collected by insurance companies within the state; and

46           [(ii)] (b) [10% of all money assessed and] the first \$1,000,000 collected under Title 59, Chapter  
47           9, Taxation of Admitted Insurers, upon premiums for life insurance, as defined in Section  
48           31A-1-301, within the state.

49           [(b) Payments to the fund shall be made annually until the service liability under this part is liquidated,  
50           after which the tax revenue provided in this Subsection (1) ceases.]

51           [(2) The office shall distribute the premium tax revenue paid under Subsection (1) as follows:]

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53 [({a) an amount determined by the office to fully fund the long-term disability program provided for  
firefighters under Section 49-23-601;}]

55 [({b) an amount determined by the office to the Firefighters' Retirement Trust Fund created under  
Section 49-16-104 equal to the amount when calculated as a percentage of the certified contribution  
rate for members in Divisions A and B, as defined under Section 49-16-301, that is the percentage  
of the certified contribution rate paid to the Firefighters' Retirement Trust Fund on July 1, 2004;  
and}]

60 [({e) any remaining amount in accordance with Section 49-11-902.}]

61 (2)

62 (a) The office shall use the revenue described in Subsection (1) to fund:

64 (i) the long term disability program provided for firefighters under Section 49-23-601, until the  
program is fully funded; and

68 (ii) the Firefighters' Retirement Trust Fund created in Section 49-16-104 until the actuarial funded  
ratio of the Firefighters' Retirement System created in Section 49-16-103 reaches and can be  
maintained at 110%, as determined by the board's actuary using assumptions adopted by the  
board.

71 (b) The office shall annually determine the amount distributed for each purpose under Subsection (2)(a),  
including, for the distribution under Subsection (2)(a)(i), the apportionment between Division A and  
B as defined in Section 49-16-301.

74 (3) The office shall inform the Executive Appropriations Committee when the office:

76 (a) determines that the amounts described in Subsection (1) exceed the amount needed for the purposes  
described in Subsection (2)(a); and

78 (b) recommends the Legislature reduce one or both of the amounts described in Subsection (1).

76 Section 2. Section **53-8-214** is amended to read:

77 **53-8-214. Creation of the Motor Vehicle Safety Impact Restricted Account.**

78 (1) There is created a restricted account within the General Fund known as the Motor Vehicle Safety  
Impact Restricted Account.

80 (2) The account includes:

81 (a) deposits made to the restricted account from registration fees as described in Subsection  
41-1a-1201(7);

83 (b) deposits into the account as described in Section 41-1a-1211;

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84 (c) amounts transferred in accordance with Subsection 59-9-101(10);

85 [ (e) ] (d) donations or deposits made to the account; and

86 [ (d) ] (e) any interest earned on the account.

87 (3)

88 (a) [Upon] Subject to Subsection (3)(b), upon appropriation, the division may use funds in the account  
89 to improve motor vehicle safety, mitigate impacts, and enforce safety provisions, including the  
90 following:

91 [ (a) ] (i) hiring new Highway Patrol troopers;

92 [ (b) ] (ii) payment of overtime for Highway Patrol troopers; and

93 [ (e) ] (iii) acquisition of equipment to improve motor vehicle safety impacts and enforcement.

94 (b) The division may not use money transferred into the account in accordance with Subsection  
95 59-9-101(10) for a purpose other than the purpose described in Subsection (3)(a)(i).

96 (4) The division shall annually report to the Criminal Justice Appropriations Subcommittee to justify  
97 expenditures and use of funds in the account.

98 Section 3. Section **59-9-101** is amended to read:

### **59-9-101. Tax basis -- Rates -- Exemptions -- Rate reductions.**

99 (1)

100 (a) Except as provided in Subsection (1)(b), (1)(d), or (5), an admitted insurer shall pay to the  
101 commission on or before March 31 in each year, a tax of 2.25% of the total premiums received  
102 by admitted insurer during the preceding calendar year from insurance covering property or risks  
103 located in this state.

104 (b) This Subsection (1) does not apply to:

105 (i) workers' compensation insurance, assessed under Subsection (2);

106 (ii) title insurance premiums taxed under Subsection (3);

107 (iii) annuity considerations;

108 (iv) insurance premiums paid by an institution within the state system of higher education as specified  
109 in Section 53H-1-102; and

110 (v) ocean marine insurance.

111 (c) The taxable premium under this Subsection (1) shall be reduced by:

112 (i) the premiums returned or credited to policyholders on direct business subject to tax in this state;

113 (ii) the premiums received for reinsurance of property or risks located in this state; and

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117 (iii) the dividends, including premium reduction benefits maturing within the year:  
118 (A) paid or credited to policyholders in this state; or  
119 (B) applied in abatement or reduction of premiums due during the preceding calendar year.  
121 (d)  
122 (i) For purposes of this Subsection (1)(d):  
123 (A) "Utah variable life insurance premium" means an insurance premium paid:  
124 (I) by:  
125 (Aa) a corporation; or  
126 (Bb) a trust established or funded by a corporation; and  
127 (II) for variable life insurance covering risks located within the state.  
128 (B) "Variable life insurance" means an insurance policy that provides for life insurance, the amount  
129 or duration of which varies according to the investment experience of one or more separate  
130 accounts that are established and maintained by the insurer pursuant to Title 31A, Insurance  
131 Code.  
132 (ii) Notwithstanding Subsection (1)(a), beginning on January 1, 2006, the tax on that portion of the total  
133 premiums subject to a tax under Subsection (1)(a) that is a Utah variable life insurance premium  
134 shall be calculated as follows:  
135 (A) 2.25% of the first \$100,000 of Utah variable life insurance premiums:  
136 (I) paid for each variable life insurance policy; and  
137 (II) received by the admitted insurer in the preceding calendar year; and  
138 (B) .08% of the Utah variable life insurance premiums that exceed \$100,000:  
139 (I) paid for the policy described in Subsection (1)(d)(ii)(A); and  
140 (II) received by the admitted insurer in the preceding calendar year.  
141 (2)  
142 (a) An admitted insurer writing workers' compensation insurance in this state shall pay to the tax  
143 commission, on or before March 31 in each year, a premium assessment on the basis of the total  
144 workers' compensation premium income received by the insurer from workers' compensation  
145 insurance in this state during the preceding calendar year as follows:  
146 (i) on or before December 31, 2010, an amount of equal to or greater than 1%, but equal to or less  
147 than 5.75% of the total workers' compensation premium income described in this Subsection  
148 (2);

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148 (ii) on and after January 1, 2011, but on or before December 31, 2022, an amount of equal to or  
greater than 1%, but equal to or less than 4.25% of the total workers' compensation premium  
income described in this Subsection (2); and

151 (iii) on and after January 1, 2023, an amount equal to 1.25% of the total workers' compensation  
premium income described in this Subsection (2).

153 (b) Total workers' compensation premium income means the net written premium as calculated before  
any premium reduction for any insured employer's deductible, retention, or reimbursement amounts  
and also those amounts equivalent to premiums as provided in Section 34A-2-202.

157 (c) The percentage of premium assessment applicable for a calendar year shall be determined by the  
Labor Commission under Subsection (2)(d). The total premium income shall be reduced in the  
same manner as provided in Subsections (1)(c)(i) and (1)(c)(ii), but not as provided in Subsection  
(1)(c)(iii). The commission shall promptly remit from the premium assessment collected under this  
Subsection (2):

162 (i) income to the state treasurer for credit to the Employers' Reinsurance Fund created under Subsection  
34A-2-702(1) as follows:

164 (A) on or before December 31, 2009, an amount of up to 5% of the total workers' compensation  
premium income;

166 (B) on and after January 1, 2010, but on or before December 31, 2010, an amount of up to 4.5% of the  
total workers' compensation premium income;

168 (C) on and after January 1, 2011, but on or before December 31, 2022, an amount of up to 3% of the  
total workers' compensation premium income; and

170 (D) on and after January 1, 2023, 0% of the total workers' compensation premium income;

172 (ii) an amount equal to .25% of the total workers' compensation premium income to the state treasurer  
for credit to the Workplace Safety Account created by Section 34A-2-701;

175 (iii) an amount of up to .5% and any remaining assessed percentage of the total workers' compensation  
premium income to the state treasurer for credit to the Uninsured Employers' Fund created under  
Section 34A-2-704; and

178 (iv) beginning on January 1, 2010, .5% of the total workers' compensation premium income to the state  
treasurer for credit to the Industrial Accident Restricted Account created in Section 34A-2-705.

181 (d)

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- (i) The Labor Commission shall determine the amount of the premium assessment for each year on or before each October 15 of the preceding year. The Labor Commission shall make this determination following a public hearing. The determination shall be based upon the recommendations of a qualified actuary.
- 185 (ii) The actuary shall recommend a premium assessment rate sufficient to provide payments of benefits and expenses from the Employers' Reinsurance Fund and to project a funded condition with assets greater than liabilities by no later than June 30, 2025.
- 189 (iii) The actuary shall recommend a premium assessment rate sufficient to provide payments of benefits and expenses from the Uninsured Employers' Fund and to maintain it at a funded condition with assets equal to or greater than liabilities.
- 192 (iv) At the end of each fiscal year the minimum approximate assets in the Employers' Reinsurance Fund shall be \$5,000,000 which amount shall be adjusted each year beginning in 1990 by multiplying by the ratio that the total workers' compensation premium income for the preceding calendar year bears to the total workers' compensation premium income for the calendar year 1988.
- 197 (v) The requirements of Subsection (2)(d)(iv) cease when the future annual disbursements from the Employers' Reinsurance Fund are projected to be less than the calculations of the corresponding future minimum required assets. The Labor Commission shall, after a public hearing, determine if the future annual disbursements are less than the corresponding future minimum required assets from projections provided by the actuary.
- 203 (vi) At the end of each fiscal year the minimum approximate assets in the Uninsured Employers' Fund shall be \$2,000,000, which amount shall be adjusted each year beginning in 1990 by multiplying by the ratio that the total workers' compensation premium income for the preceding calendar year bears to the total workers' compensation premium income for the calendar year 1988.
- 208 (e) A premium assessment that is to be transferred into the General Fund may be collected on premiums received from Utah public agencies.
- 210 (3) An admitted insurer writing title insurance in this state shall pay to the commission, on or before March 31 in each year, a tax of .45% of the total premium received by either the insurer or by its agents during the preceding calendar year from title insurance concerning property located in this state. In calculating this tax, "premium" includes the charges made to an insured under or to an applicant for a policy or contract of title insurance for:

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- (a) the assumption by the title insurer of the risks assumed by the issuance of the policy or contract of title insurance; and
- (b) abstracting title, title searching, examining title, or determining the insurability of title, and every other activity, exclusive of escrow, settlement, or closing charges, whether denominated premium or otherwise, made by a title insurer, an agent of a title insurer, a title insurance producer, or any of them.

218 (4) Beginning July 1, 1986, a former county mutual and a former mutual benefit association shall pay the premium tax or assessment due under this chapter. Premiums received after July 1, 1986, shall be considered in determining the tax or assessment.

222 (5) The following insurers are not subject to the premium tax on health care insurance that would otherwise be applicable under Subsection (1):

- (a) an insurer licensed under Title 31A, Chapter 5, Domestic Stock and Mutual Insurance Corporations;
- (b) an insurer licensed under Title 31A, Chapter 7, Nonprofit Health Service Insurance Corporations;
- (c) an insurer licensed under Title 31A, Chapter 8, Health Maintenance Organizations and Limited Health Plans;
- (d) an insurer licensed under Title 31A, Chapter 9, Insurance Fraternals;
- (e) an insurer licensed under Title 31A, Chapter 11, Motor Clubs; and
- (f) an insurer licensed under Title 31A, Chapter 14, Foreign Insurers.

236 (6)

- (a) As used in this Subsection (6):
  - (i) "Cancellation fee waiver" means the same as that term is defined in Section 31A-23a-902.
  - (ii) "Primary certificate holder" means an individual who elects and purchases travel insurance under a group policy.
  - (iii) "Primary policyholder" means an individual who elects and purchases individual travel insurance.
  - (iv) "Travel assistance service" means the same as that term is defined in Section 31A-23a-902.
  - (v) "Travel insurance" means the same as that term is defined in Section 31A-23a-902.
- (b) A travel insurer shall:
  - (i) pay a premium tax required under Subsection (1) on a travel insurance premium that:
    - (A) an individual primary policyholder pays, if the policyholder is a resident of this state;

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(B) a primary certificate holder pays, if the certificate holder is a resident of this state and elects coverage under a group travel insurance policy; or

253 (C) subject to any apportionment rules that apply to the insurer across multiple taxing jurisdictions or permit the insurer to allocate the premium on an apportioned basis in a reasonable and equitable manner across multiple jurisdictions, a blanket travel insurance policyholder pays for eligible blanket group members, if the policyholder is a resident in this state, has the policyholder's principal place of business in this state, or has the principal place of business of an affiliate or subsidiary that has purchased blanket travel insurance in this state;

261 (ii) document the state of residence or principal place of business of each policyholder and certificate holder; and

263 (iii) report as a premium only the amount allocable to travel insurance and not an amount received for:

265 (A) a cancellation fee waiver; or

266 (B) a travel assistance service.

267 (7) A captive insurer, as provided in Section 31A-3-304, that pays a fee imposed under Section 31A-3-304 is not subject to the premium tax under this section.

269 (8) An insurer issuing multiple policies to an insured may not artificially allocate the premiums among the policies for purposes of reducing the aggregate premium tax or assessment applicable to the policies.

272 (9) The retaliatory provisions of Title 31A, Chapter 3, Department Funding, Fees, and Taxes, apply to the tax or assessment imposed under this chapter.

274 (10) Beginning fiscal year 2027, the Division of Finance shall annually transfer into the Motor Vehicle Safety Impact Restricted Account created in Section 53-8-214 \$3,000,000 of the total revenue collected from the taxes levied under this section.

277 Section 4. Section **72-2-103** is amended to read:

278 **72-2-103. Limitations on Transportation Fund appropriations to agencies not a part of the Department of Transportation -- Exceptions.**

280 (1) Except as provided under Subsection (2), the amount appropriated or transferred from the Transportation Fund each year may not exceed a combined total of \$11,600,000 to:

282 (a) the Department of Public Safety;

283 (b) the State Tax Commission;

284 (c) the Division of Finance; and

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285 (d) any other state agency that is not a part of the Department of Transportation.

286 (2) The following amounts are exempt from the appropriation and transfer limitations of Subsection (1):

288 (a) amounts deposited in the Department of Public Safety Restricted Account created under Section  
53-3-106;

290 (b) revenue generated by the uninsured motorist identification fee under Section 41-1a-1218;

292 (c) revenue generated by the motor carrier fee under Section 41-1a-1219;[~~and~~]

293 (d) revenue generated by the Motorcycle Rider Education Program under Section [53-3-905.] 53-3-905;  
and

295 (e) up to \$2,000,000 appropriated to the Department of Public Safety to be used for hiring new  
Highway Patrol troopers.

### 297 Section 5. **Repealer.**

This Bill Repeals:

298 This bill repeals:

299 Section **49-11-902, Premium tax revenues -- Formula -- Deposits.**

300 Section **49-11-903, State appropriation funding offset -- Proportionate share**  
**determination and reporting.**

### 302 Section 6. **FY 2027 Appropriations.**

303 The following sums of money are appropriated for the fiscal year beginning July 1,  
304 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for  
305 fiscal year 2027.

#### 306 Subsection 6(a). **Operating and Capital Budgets**

307 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the  
308 Legislature appropriates the following sums of money from the funds or accounts indicated for  
309 the use and support of the government of the state of Utah.

#### 310 ITEM 1 To Department of Public Safety - Programs &; Operations

311 From Transportation Fund	2,000,000
312 From Motor Vehicle Safety Impact Restricted Account	3,000,000

#### 313 Schedule of Programs:

314 Highway Patrol - Field Operations	5,000,000
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315 The Legislature intends that the appropriations  
316 under this item be used to hire new Highway Patrol

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## 319 Section 7. Effective date.

## Effective Date.

This bill takes effect on {May 6, } July 1, 2026.

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