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Property Transaction Amendments
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Jill Koford
Senate Sponsor:

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LONG TITLE

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General Description:

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This bill modifies provisions related to property transactions.

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Highlighted Provisions:

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This bill:

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► requires, when ownership of certain real property is transferred, the seller or the closing agent make available information about the property, including sales price, to a county assessor;

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► excludes sales price information shared with the State Tax Commission or the county assessors from the definition of a "private record" for purposes of the Government Records Access and Management Act;

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► authorizes disclosure of sales price information under certain circumstances; and

► makes technical changes.

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Money Appropriated in this Bill:

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None

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Other Special Clauses:

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None

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Utah Code Sections Affected:

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AMENDS:

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63G-2-202, as last amended by Laws of Utah 2025, Chapter 188

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63G-2-302, as last amended by Laws of Utah 2025, Chapter 172

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ENACTS:

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57-3-110, Utah Code Annotated 1953

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

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Section 1. Section **57-3-110** is enacted to read:

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57-3-110 . Disclosure of details of real property transaction.

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(1) As used in this section:

31 (a) "Database" means a private collection of data that:

32 (i) contains records, including sales prices, for properties purchased and sold in the
33 state; and

34 (ii) authorizes access to the information described in Subsection (3)(c) to a county
35 assessor in the state:

36 (A) at no cost; and

37 (B) under terms mutually agreed upon by the county assessors and the database
38 administrator.

39 (b) "Eminent domain action" means:

40 (i) a governmental entity acquires real property by eminent domain; or

41 (ii)(A) real property is under threat or imminence of eminent domain proceedings;
42 and

43 (B) a governmental entity provides written notice of the eminent domain
44 proceedings to the owner.

45 (c) "Multicounty Appraisal Trust" means the same as that term is defined in Section

46 59-2-1601.

47 (d) "Residential property" means a single-family residence or a two-to-four family

48 residence.

49 (e)(i) "Sold property" means a transfer of ownership of a fee simple interest in real

50 property or a leased fee interest in real property.

51 (ii) "Sold property" does not include:

52 (A) residential property;

53 (B) personal property, even if transferred in the same transaction as real property;

54 (C) a transfer of property that is subject to assessment under Title 59, Chapter 2,
55 Part 2, Assessment of Property;

56 (D) a transfer of ownership resulting from payment in full or forfeiture by a
57 transferee under a recorded real estate contract or a recorded memorandum of
58 real estate contract;

59 (E) a lease or easement on real property;

60 (F) a transfer that results from an eminent domain action;

61 (G) a transfer to quiet title or clear boundary disputes;

62 (H) a conveyance of real property executed pursuant to a court order;

63 (I) a transfer of an unpatented mining claim;

64 (J) a transfer solely to provide or release security for a debt or obligation;

65 (K) a transfer between spouses or parent and child with only nominal actual
66 consideration exchanged;
67 (L) a sale for delinquent taxes or assessments;
68 (M) a transfer resulting from a court-ordered partition;
69 (N) a transfer arising out of a merger or incorporation;
70 (O) a transfer by a subsidiary corporation to a parent corporation for no
71 consideration, nominal consideration, or in sole consideration of the
72 cancellation or surrender of the subsidiary's stock;
73 (P) a transfer from a person to a trustee or from a trustee to a trust beneficiary with
74 only nominal actual consideration exchanged;
75 (Q) a transfer to or from an intermediary for the purpose of creating a joint
76 tenancy estate or some other form of ownership; or
77 (R) a transfer to establish a gift or a distribution from an estate of a decedent or
78 trust.

79 (2)(a) Except as provided in Subsection (2)(b), within 10 days after closing on sold
80 property, a closing agent shall provide the declaration described in Subsection (3) to
81 the Multicounty Appraisal Trust.

82 (b) The closing agent is not required to comply with Subsection (2)(a) if:
83 (i) the seller provides to the closing agent a certification issued by a database that the
84 seller provided the information described in Subsection (3)(c) to the database; and
85 (ii) the closing agent verifies that the information described in Subsection (3)(c) is
86 available in the database.

87 (3) The declaration shall:

88 (a) be on a form approved by the State Tax Commission;
89 (b) be signed by each buyer or the buyer's authorized agent and each seller or the seller's
90 authorized agent; and
91 (c) include only:
92 (i) the full name and current mailing address of each buyer and seller;
93 (ii) the parcel number or numbers of the sold property;
94 (iii) a legal description of the sold property;
95 (iv) the square footage or the acreage of the sold property if there has been a recent
96 survey incident to the transfer and the survey is not recorded;
97 (v) the amount paid, whether in money or other things of value, for the sold property;
98 and

(vi) the date of the transfer.

(4) The county assessor may subpoena a seller or a closing agent if the Multicounty Appraisal Trust does not receive the declaration or the county assessor cannot access the information from the database but may not require the seller or the closing agent to appear in any county other than the county where the subpoena is served.

(5)(a) Except as provided in Subsection (5)(b), a county assessor may not use the information from the declaration as the sole basis for assessing the specific property that is the subject of the declaration.

(b)(i) The county assessor may use the data from the declaration to generate and support market values within the county assessor's jurisdiction and to provide support in response to a property valuation appeal.

(ii) The county assessor may use sales price data from specific sold properties as examples in property valuation appeals before a county board of equalization hearing officer, the county board of equalization, the State Tax Commission, or a state court.

Section 2. Section **63G-2-202** is amended to read:

63G-2-202 . Access to private, controlled, and protected documents.

(1) Except as provided in Subsection (11)(a), a governmental entity:

(a) shall, upon request, [-]disclose a private record to:

(i) the subject of the record;

(ii) the parent or legal guardian of an unemancipated minor who is the subject of the record;

(iii) the legal guardian of a legally incapacitated individual who is the subject of the record;

(iv) any other individual who:

(A) has a power of attorney from the subject of the record;

(B) submits a notarized release from the subject of the record or the individual's legal representative dated no more than 90 days before the date the request is made; or

(C) if the record is a medical record described in Subsection 63G-2-302(1)(b), is a health care provider, as defined in Section 26B-8-501, if releasing the record or information in the record is consistent with normal professional practice and medical ethics; or

(v) any person to whom the record must be provided pursuant to:

133 (A) a court order as provided in Subsection (7); or
134 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative
135 Subpoena Powers; [and]
136 (b) may disclose a private record described in Subsections 63G-2-302(1)(j) through (n),
137 without complying with Section 63G-2-206, to another governmental entity for a
138 purpose related to:
139 (i) voter registration; or
140 (ii) the administration of an election[.] ; and
141 (c) may disclose a private record described in Subsection 63G-2-302(1)(aa)(iv) to:
142 (i) the State Tax Commission or a county assessor; or
143 (ii) a person that is not a governmental entity if:
144 (A) the person is a party to an appeal or a representative designated by a party to
145 an appeal before a county board of equalization hearing officer, county board
146 of equalization, State Tax Commission, or state court; and
147 (B) the person executes an agreement before the governmental entity discloses the
148 record that prohibits the person from disclosing the private record described in
149 Subsection 63G-2-302(1)(z)(iv) to any other person.

150 (2)(a) Upon request, a governmental entity shall disclose a controlled record to:
151 (i) a physician, physician assistant, psychologist, certified social worker, insurance
152 provider or producer, or a government public health agency upon submission of:
153 (A) a release from the subject of the record that is dated no more than 90 days
154 prior to the date the request is made; and
155 (B) a signed acknowledgment of the terms of disclosure of controlled information
156 as provided by Subsection (2)(b); and
157 (ii) any person to whom the record must be disclosed pursuant to:
158 (A) a court order as provided in Subsection (7); or
159 (B) a legislative subpoena as provided in Title 36, Chapter 14, Legislative
160 Subpoena Powers.

161 (b) A person who receives a record from a governmental entity in accordance with
162 Subsection (2)(a)(i) may not disclose controlled information from that record to any
163 person, including the subject of the record.

164 (3) If there is more than one subject of a private or controlled record, the portion of the
165 record that pertains to another subject shall be segregated from the portion that the
166 requester is entitled to inspect.

167 (4) Upon request, and except as provided in Subsection (11)(b), a governmental entity shall
168 disclose a protected record to:
169 (a) the person that submitted the record;
170 (b) any other individual who:
171 (i) has a power of attorney from all persons, governmental entities, or political
172 subdivisions whose interests were sought to be protected by the protected
173 classification; or
174 (ii) submits a notarized release from all persons, governmental entities, or political
175 subdivisions whose interests were sought to be protected by the protected
176 classification or from their legal representatives dated no more than 90 days prior
177 to the date the request is made;
178 (c) any person to whom the record must be provided pursuant to:
179 (i) a court order as provided in Subsection (7); or
180 (ii) a legislative subpoena as provided in Title 36, Chapter 14, Legislative Subpoena
181 Powers; or
182 (d) the owner of a mobile home park, subject to the conditions of Subsection
183 41-1a-116(5).
184 (5) Except as provided in Subsection (1)(b), a [-]governmental entity may disclose a
185 private, controlled, or protected record to another governmental entity, political
186 subdivision, state, the United States, or a foreign government only as provided by
187 Section 63G-2-206.
188 (6) Before releasing a private, controlled, or protected record, the governmental entity shall
189 obtain evidence of the requester's identity.
190 (7) A governmental entity shall disclose a record pursuant to the terms of a court order
191 signed by a judge from a court of competent jurisdiction, provided that:
192 (a) the record deals with a matter in controversy over which the court has jurisdiction;
193 (b) the court has considered the merits of the request for access to the record;
194 (c) the court has considered and, where appropriate, limited the requester's use and
195 further disclosure of the record in order to protect:
196 (i) privacy interests in the case of private or controlled records;
197 (ii) business confidentiality interests in the case of records protected under
198 Subsection 63G-2-305(1), (2), (40)(a)(ii), or (40)(a)(vi); and
199 (iii) privacy interests or the public interest in the case of other protected records;
200 (d) to the extent the record is properly classified private, controlled, or protected, the

201 interests favoring access, considering limitations thereon, are greater than or equal to
202 the interests favoring restriction of access; and

203 (e) where access is restricted by a rule, statute, or regulation referred to in Subsection
204 63G-2-201(3)(b), the court has authority independent of this chapter to order
205 disclosure.

206 (8)(a) Except as provided in Subsection (8)(d), a governmental entity may disclose or
207 authorize disclosure of private or controlled records for research purposes if the
208 governmental entity:

209 (i) determines that the research purpose cannot reasonably be accomplished without
210 use or disclosure of the information to the researcher in individually identifiable
211 form;

212 (ii) determines that:

213 (A) the proposed research is bona fide; and

214 (B) the value of the research is greater than or equal to the infringement upon
215 personal privacy;

216 (iii)(A) requires the researcher to assure the integrity, confidentiality, and security
217 of the records; and

218 (B) requires the removal or destruction of the individual identifiers associated
219 with the records as soon as the purpose of the research project has been
220 accomplished;

221 (iv) prohibits the researcher from:

222 (A) disclosing the record in individually identifiable form, except as provided in
223 Subsection (8)(b); or

224 (B) using the record for purposes other than the research approved by the
225 governmental entity; and

226 (v) secures from the researcher a written statement of the researcher's understanding
227 of and agreement to the conditions of this Subsection (8) and the researcher's
228 understanding that violation of the terms of this Subsection (8) may subject the
229 researcher to criminal prosecution under Section 63G-2-801.

230 (b) A researcher may disclose a record in individually identifiable form if the record is
231 disclosed for the purpose of auditing or evaluating the research program and no
232 subsequent use or disclosure of the record in individually identifiable form will be
233 made by the auditor or evaluator except as provided by this section.

234 (c) A governmental entity may require indemnification as a condition of permitting

235 research under this Subsection (8).

236 (d) A governmental entity may not disclose or authorize disclosure of a private record
237 for research purposes as described in this Subsection (8) if the private record is a
238 record described in Subsection 63G-2-302(1)(x).

239 (9)(a) Under Subsections 63G-2-201(5)(b) and 63G-2-401(6), a governmental entity
240 may disclose to persons other than those specified in this section records that are:
241 (i) private under Section 63G-2-302; or
242 (ii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
243 business confidentiality has been made under Section 63G-2-309.

244 (b) Under Subsection 63G-2-403(11)(b), the State Records Committee may require the
245 disclosure to persons other than those specified in this section of records that are:
246 (i) private under Section 63G-2-302;
247 (ii) controlled under Section 63G-2-304; or
248 (iii) protected under Section 63G-2-305, subject to Section 63G-2-309 if a claim for
249 business confidentiality has been made under Section 63G-2-309.

250 (c) Under Subsection 63G-2-404(7), the court may require the disclosure of records that
251 are private under Section 63G-2-302, controlled under Section 63G-2-304, or
252 protected under Section 63G-2-305 to persons other than those specified in this
253 section.

254 (10)(a) A private record described in Subsection 63G-2-302(2)(f) may only be disclosed
255 as provided in Subsection (1)(a)(v).
256 (b) A protected record described in Subsection 63G-2-305(43) may only be disclosed as
257 provided in Subsection (4)(c) or Section 26B-6-212.

258 (11)(a) A private, protected, or controlled record described in Section 26B-1-506 shall
259 be disclosed as required under:

260 (i) Subsections 26B-1-506(1)(b) and (2); and
261 (ii) Subsections 26B-1-507(1) and (6).

262 (b) A record disclosed under Subsection (11)(a) shall retain its character as private,
263 protected, or controlled.

264 Section 3. Section **63G-2-302** is amended to read:

265 **63G-2-302 . Private records.**

266 (1) The following records are private:
267 (a) records concerning an individual's eligibility for unemployment insurance benefits,
268 social services, welfare benefits, or the determination of benefit levels;

- 269 (b) records containing data on individuals describing medical history, diagnosis,
270 condition, treatment, evaluation, or similar medical data;
- 271 (c) records of publicly funded libraries that when examined alone or with other records
272 identify a patron;
- 273 (d) records received by or generated by or for:
 - 274 (i) the Independent Legislative Ethics Commission, except for:
 - 275 (A) the commission's summary data report that is required under legislative rule;
 - 276 and
 - 277 (B) any other document that is classified as public under legislative rule; or
 - 278 (ii) a Senate or House Ethics Committee in relation to the review of ethics
279 complaints, unless the record is classified as public under legislative rule;
- 280 (e) records received by, or generated by or for, the Independent Executive Branch Ethics
281 Commission, except as otherwise expressly provided in Title 63A, Chapter 14,
282 Review of Executive Branch Ethics Complaints;
- 283 (f) records received or generated for a Senate confirmation committee concerning
284 character, professional competence, or physical or mental health of an individual:
 - 285 (i) if, prior to the meeting, the chair of the committee determines release of the
286 records:
 - 287 (A) reasonably could be expected to interfere with the investigation undertaken by
288 the committee; or
 - 289 (B) would create a danger of depriving a person of a right to a fair proceeding or
290 impartial hearing; and
 - 291 (ii) after the meeting, if the meeting was closed to the public;
- 292 (g) employment records concerning a current or former employee of, or applicant for
293 employment with, a governmental entity that would disclose that individual's home
294 address, home telephone number, social security number, insurance coverage, marital
295 status, or payroll deductions;
- 296 (h) records or parts of records under Section 63G-2-303 that a current or former
297 employee identifies as private according to the requirements of that section;
- 298 (i) that part of a record indicating a person's social security number or federal employer
299 identification number if provided under Section 31A-23a-104, 31A-25-202,
300 31A-26-202, 58-1-301, 58-55-302, 61-1-4, or 61-2f-203;
- 301 (j) that part of a voter registration record identifying a voter's:
 - 302 (i) driver license or identification card number;

- (ii) social security number, or last four digits of the social security number;
- (iii) email address;
- (iv) date of birth; or
- (v) phone number;

(k) a voter registration record that is classified as a private record by the lieutenant governor or a county clerk under Subsection 20A-2-101.1(5)(a), 20A-2-104(4)(h), or 20A-2-204(4)(b);

(l) a voter registration record that is withheld under Subsection 20A-2-104(7);

(m) a withholding request form described in Subsections 20A-2-104(7) and (8) and any verification submitted in support of the form;

(n) a record or information regarding whether a voter returned a ballot with postage attached;

(o) a record that:

- (i) contains information about an individual;
- (ii) is voluntarily provided by the individual; and
- (iii) goes into an electronic database that:
 - (A) is designated by and administered under the authority of the [Chief Information Officer] chief information officer; and
 - (B) acts as a repository of information about the individual that can be electronically retrieved and used to facilitate the individual's online interaction with a state agency;

(p) information provided to the [Commissioner of Insurance] commissioner of insurance under:

- (i) Subsection 31A-23a-115(3)(a);
- (ii) Subsection 31A-23a-302(4); or
- (iii) Subsection 31A-26-210(4);

(q) information obtained through a criminal background check under Title 11, Chapter 40, Criminal Background Checks by Political Subdivisions Operating Water Systems;

(r) information provided by an offender that is:

- (i) required by the registration requirements of Title 53, Chapter 29, Sex, Kidnap, and Child Abuse Offender Registry; and
- (ii) not required to be made available to the public under Subsection 53-29-404(3)(a);

(s) a statement and any supporting documentation filed with the attorney general in accordance with Section 34-45-107, if the federal law or action supporting the filing

337 involves homeland security;

338 (t) electronic toll collection customer account information received or collected under
339 Section 72-6-118 and customer information described in Section 17B-2a-815
340 received or collected by a public transit district, including contact and payment
341 information and customer travel data;

342 (u) an email address provided by a military or overseas voter under Section 20A-16-501;

343 (v) a completed military-overseas ballot that is electronically transmitted under Title
344 20A, Chapter 16, Uniform Military and Overseas Voters Act;

345 (w) records received by or generated by or for the Political Subdivisions Ethics Review
346 Commission established in Section 63A-15-201, except for:
347 (i) the commission's summary data report that is required in Section 63A-15-202; and
348 (ii) any other document that is classified as public in accordance with Title 63A,
349 Chapter 15, Political Subdivisions Ethics Review Commission;

350 (x) a record described in Section 53G-9-604 that verifies that a parent was notified of an
351 incident or threat;

352 (y) a criminal background check or credit history report conducted in accordance with
353 Section 63A-3-201;

354 (z) a record described in Subsection 53-5a-104(7);

355 (aa) on a record maintained by a county or the Multicounty Appraisal Trust for the
356 purpose of administering property taxes, an individual's:
357 (i) email address;
358 (ii) phone number; [or]
359 (iii) personal financial information related to a person's payment method; or
360 (iv) information described in Subsection 57-3-110(3)(c)(v);

361 (bb) a record submitted by a taxpayer to establish the taxpayer's eligibility for an
362 exemption, deferral, abatement, or relief under:
363 (i) Title 59, Chapter 2, Part 11, Exemptions; or
364 (ii) Title 59, Chapter 2a, Tax Relief Through Property Tax;

365 (cc) a record provided by the State Tax Commission in response to a request under
366 Subsection 59-1-403(4)(y)(iii);

367 (dd) a record of the Child Welfare Legislative Oversight Panel regarding an individual
368 child welfare case, as described in Subsection 36-33-103(3);

369 (ee) a record relating to drug or alcohol testing of a state employee under Section
370 63A-17-1004;

371 (ff) a record relating to a request by a state elected official or state employee who has
372 been threatened to the Division of Technology Services to remove personal
373 identifying information from the open web under Section 63A-16-109;
374 (gg) a record including confidential information as that term is defined in Section
375 67-27-106; and
376 (hh) a record or notice received or generated under Title 53, Chapter 30, Security
377 Improvements Act, relating to:
378 (i) an application for certification described in Section 53-30-201; or
379 (ii) a security improvement, including a building permit application or building
380 permit for a security improvement described in Section 53-30-301.

381 (2) The following records are private if properly classified by a governmental entity:
382 (a) records concerning a current or former employee of, or applicant for employment
383 with a governmental entity, including performance evaluations and personal status
384 information such as race, religion, or disabilities, but not including records that are
385 public under Subsection 63G-2-301(2)(b) or 63G-2-301(3)(o) or private under
386 Subsection (1)(b);
387 (b) records describing an individual's finances, except that the following are public:
388 (i) records described in Subsection 63G-2-301(2);
389 (ii) information provided to the governmental entity for the purpose of complying
390 with a financial assurance requirement; or
391 (iii) records that must be disclosed in accordance with another statute;
392 (c) records of independent state agencies if the disclosure of those records would
393 conflict with the fiduciary obligations of the agency;
394 (d) other records containing data on individuals the disclosure of which constitutes a
395 clearly unwarranted invasion of personal privacy;
396 (e) records provided by the United States or by a government entity outside the state that
397 are given with the requirement that the records be managed as private records, if the
398 providing entity states in writing that the record would not be subject to public
399 disclosure if retained by it;
400 (f) any portion of a record in the custody of the Division of Aging and Adult Services,
401 created in Section 26B-6-102, that may disclose, or lead to the discovery of, the
402 identity of a person who made a report of alleged abuse, neglect, or exploitation of a
403 vulnerable adult; and
404 (g) audio and video recordings created by a body-worn camera, as defined in Section

405 77-7a-103, that record sound or images inside a home or residence except for
406 recordings that:
407 (i) depict the commission of an alleged crime;
408 (ii) record any encounter between a law enforcement officer and a person that results
409 in death or bodily injury, or includes an instance when an officer fires a weapon;
410 (iii) record any encounter that is the subject of a complaint or a legal proceeding
411 against a law enforcement officer or law enforcement agency;
412 (iv) contain an officer-involved critical incident as defined in Subsection
413 76-2-408(1)(f); or
414 (v) have been requested for reclassification as a public record by a subject or
415 authorized agent of a subject featured in the recording.

416 (3)(a) As used in this Subsection (3), "medical records" means medical reports, records,
417 statements, history, diagnosis, condition, treatment, and evaluation.
418 (b) Medical records in the possession of the University of Utah Hospital, its clinics,
419 doctors, or affiliated entities are not private records or controlled records under
420 Section 63G-2-304 when the records are sought:
421 (i) in connection with any legal or administrative proceeding in which the patient's
422 physical, mental, or emotional condition is an element of any claim or defense; or
423 (ii) after a patient's death, in any legal or administrative proceeding in which any
424 party relies upon the condition as an element of the claim or defense.
425 (c) Medical records are subject to production in a legal or administrative proceeding
426 according to state or federal statutes or rules of procedure and evidence as if the
427 medical records were in the possession of a nongovernmental medical care provider.

428 **Section 4. Effective Date.**

429 This bill takes effect on May 6, 2026.