

DRAFT MINUTES

REVENUE AND TAXATION INTERIM COMMITTEE

Wednesday, May 20, 2026 | 8:30 a.m. | 445 State Capitol

Members Present:

Sen. Daniel McCay, Chair
Rep. Steve Eliason, Chair
Sen. Lincoln Fillmore
Sen. Jen Plumb
Sen. Chris H. Wilson
Rep. Jennifer Dailey-Provost
Rep. Joseph Elison
Rep. Jill Koford
Rep. Jason B. Kyle
Rep. Tracy J. Miller
Rep. Hoang Nguyen
Rep. Clinton D. Okerlund
Rep. Nicholeen P. Peck

Rep. Lisa Shepherd
Rep. Raymond P. Ward
Rep. Doug Welton

Members Absent:

Sen. Kirk A. Cullimore
Rep. Stewart E. Barlow

Staff Present:

Megan L. Bolin, Senior Policy Analyst
Chris Stitt, Managing Policy Analyst
Andrea Valenti Arthur, Managing Associate
General Counsel
Gus Harb, Senior Associate General Counsel
Victoria Firmage, Administrative Assistant
Team Lead

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

Chair Eliason called the meeting to order 8:38 a.m.

1. Committee Business

MOTION: Sen. McCay moved to approve the minutes of the November 19, 2025, meeting. The motion passed with a vote of 14 - 0 - 4.

Yeas - 14

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. J. Kyle
Sen. D. McCay
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Sen. C. Wilson

Nays - 0

Absent - 4

Rep. S. Barlow
Sen. K. Cullimore
Rep. N. Peck
Rep. D. Welton

[1 - 2026 Open and Public Meetings Act Handout \(Office of Legislative Research and General Counsel\)](#)

Megan Bolin gave a brief overview of the Open and Public Meetings Act.

Sen. McCay asked a question and Megan Bolin responded.

2. 2026 Interim Study Items

[2 - 2026 Interim Study Items \(Office of Legislative Research and General Counsel\)](#)

Chris Stitt presented the 2026 interim study items for the Revenue and Taxation Interim Committee that were approved by the Legislative Management Committee.

Sen. McCay provided clarifying information on the study items for 2026.

MOTION: Rep. Kyle moved to add the study of taxes levied by newly incorporated municipalities to the 2026 interim study items list. The motion passed with a vote of 14 - 0 - 4.

Yeas - 14

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. J. Kyle
Sen. D. McCay
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Sen. C. Wilson

Nays - 0Absent - 4

Rep. S. Barlow
Sen. K. Cullimore
Rep. N. Peck
Rep. D. Welton

MOTION: Chair Eliason moved to add the study of unemployment insurance taxes to the 2026 interim study items list. The motion passed with a vote of 14 - 0 - 4.

Yeas - 14

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. J. Kyle
Sen. D. McCay
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Sen. C. Wilson

Nays - 0Absent - 4

Rep. S. Barlow
Sen. K. Cullimore
Rep. N. Peck
Rep. D. Welton

MOTION: Sen. McCay moved to adopt the 2026 interim study items list as amended. The motion passed with a vote of 14 - 0 - 4.

Yeas - 14

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. J. Kyle
Sen. D. McCay
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Sen. C. Wilson

Nays - 0Absent - 4

Rep. S. Barlow
Sen. K. Cullimore
Rep. N. Peck
Rep. D. Welton

MOTION:

Sen. McCay moved to authorize the committee chairs to open committee bill files and reminded the committee of the rule change that each interim committee can only open five committee bill files. The motion passed with a vote of 14 - 0 - 4.

Yeas - 14

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. J. Kyle
Sen. D. McCay
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Sen. C. Wilson

Nays - 0Absent - 4

Rep. S. Barlow
Sen. K. Cullimore
Rep. N. Peck
Rep. D. Welton

3. 2026 General Session Recap[3 - 2026 General Session Tax Legislation \(OLRGC\)](#)

Gus Harb provided an overview of select tax-related bills that passed during the 2026 General Session.

The committee asked questions during the presentation. Gus Harb and Andrea Valenti Arthur responded with Sen. McCay providing additional comments.

4. Economic and Revenue Update[4 - Revenue Update May 2026 \(Office of the Legislative Fiscal Analyst\)](#)

Alejandra Rodriguez, Staff Economist, Office of the Legislative Fiscal Analyst, and Travis Eisenbacher, Deputy Chief Economist, OLFA, gave a brief guide on how to access the legislative revenue application.

The committee asked questions about the legislative revenue application. Alejandra Rodriguez and Travis Eisenbacher responded.

Alejandra Rodriguez continued with Utah's state tax revenue update with Sen. McCay providing additional comments throughout the presentation.

The committee discussed and asked questions. Travis Eisenbacher and Alejandra Rodriguez responded and continued with the presentation.

The committee provided comments with Travis Eisenbacher providing additional information.

[4 - Economic Insights Presentation \(Kem C. Gardner Policy Institute\)](#)

Maddy Oritt, Director of Public Finance Research, Kem C. Gardner Policy Institute, presented an economic update for the state.

The committee asked questions. Maddy Oritt responded and finished the presentation.

[4 - Utah Labor Market Update \(Department of Workforce Services\)](#)

Ben Crabb, Chief Economist, Department of Workforce Services, presented an update on Utah's workforce status.

Ben Crabb took questions from the committee throughout the presentation.

5. Truth in Taxation Checklist for Fiscal Year Taxing Entities

[5 - 2026 Fiscal Year Property Tax Increase Checklist \(Tax Commission\)](#)

Josh Nielsen, Director of Property Tax, State Tax Commission, presented a comprehensive list of steps required before a fiscal year entity may adopt a property tax increase.

The committee asked questions and John Nielsen responded with Chair Eliason providing additional information.

6. Effectiveness and Utilization of Tax Credits

[6 - 2026 Tax Credit Review Presentation \(OLRGC\)](#)

Chris Stitt presented the three of the income tax credits that are up for review in 2026.

The committee asked questions throughout the presentation and Chris Stitt responded.

Rebecca Rockwell, Commissioner, State Tax Commission, answered questions that came up throughout the tax credit presentation.

7. Other Items/Adjourn

MOTION: Rep. Ward moved to adjourn. The motion passed with a vote of 13 - 0 - 5.

Yeas - 13

Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. J. Koford
Rep. T. Miller
Rep. H. Nguyen
Rep. C. Okerlund
Rep. N. Peck
Sen. J. Plumb
Rep. L. Shepherd
Rep. R. Ward
Rep. D. Welton

Nays - 0

Absent - 5

Rep. S. Barlow
Sen. K. Cullimore
Rep. J. Kyle
Sen. D. McCay
Sen. C. Wilson

Chair Eliason adjourned the meeting at 10:55 a.m.