



2026 Interim Study Items

Study Items Approved by the Committee | May 20, 2026

Political Subdivisions

Rep. Dunnigan and Sen. Ipson

Item	Description
Tax Increment Financing	<p>H.B. 507, State Coordination of Regional and Local Economic Development Projects Amendments (2026 General Session) requires the Political Subdivisions Interim Committee to convene a working group to study tax increment financing issues.</p> <p>The committee would study caps on the maximum percentage of tax increment or the maximum amount of revenue to be generated through tax increment.</p> <p>The committee will also study how to measure the return on investment and incentive programs, specifically, how much property tax revenue is being deferred. This study item would look at whether tax increment financing programs are effective or having a negative impact on property taxes for residents.</p>
Local Officials	<p>Study the roles, duties, and responsibilities of local officials including the:</p> <ul style="list-style-type: none"> • Appointment of unelected individuals to special district boards; • Duties of county managers who are not elected official, but appointed by the county; and • Role of the clerk/auditor vs duties of the budget officer.
Planning for Future Growth	<p>Study how to better plan for future growth. Current planning is generally reactionary – roads, schools, and utilities often aren’t planned and go in after homes begin construction. This increases the costs of homes and negatively impacts existing residents. Counties with significant projected growth should reserve infrastructure lanes and plan for incorporation.</p>
Incorporation	<p>Study the incorporation process of traditional municipalities vs preliminary municipalities and address any issues with the statutory process for both.</p>
Annexation	<p>Study the annexation process in statute and consider modifying the annexation process. The committee would look at land that gets annexed and then gets downzoned.</p>



Impact Fees on Small Homes	Study whether small homes should be charged a lower impact fee than large homes. Currently, the impact fees are almost always flat, resulting in higher costs for smaller homes.
PTIF report along with Auditor report	HB 475, 2025 Utah Code Section 67-3-1 requires the Auditor to report annually by January 31 for each entity that holds public funds: cash balance, cash equivalents, and investments. In coordination with the annual PTIF report, the committee will hear from the State Auditor and the State Treasurer about the cash balances of political subdivisions, how the funds are invested, and how the funds are being used.
Public Infrastructure Districts as a Component Unit of the Creating Entity	Study the issue raised about public infrastructure districts counting as a component unit of the creating entity.
County Candidates Signature Gathering Thresholds	Study the signature gathering threshold that candidates for county offices are required to gather and possible adjustments to the signature gathering requirements.
Replacing a Candidate for Office Who Drops Out of an Election	Study the process to replace a candidate for office who drops out of the race after the election filing date has passed.