



SF0110

Residential property tax revisions.

Sponsored By: Senator(s) Hicks, Barlow, Boner, Crago, Crum,
Dockstader, Gierau, Kolb, Landen and Steinmetz and
Representative(s) Heiner, Lien, Locke and Neiman

AN ACT relating to taxation and revenue; providing for administration of the property tax; specifying property tax assessment rates for residential real property; limiting the applicability of specified mills to residential real property used as a primary residence by the owner of the property; repealing a related property tax exemption; making conforming amendments; specifying applicability; and providing for an effective date.

2/10/2026 Bill Number Assigned
2/11/2026 S Received for Introduction
2/12/2026 S Introduced and Referred to S03 - Revenue 28-3-0-0-0

ROLL CALL

Ayes: Senator(s) Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Love, Mckeown, Nethercott, Olsen, Pappas, Pearson, Salazar, Schuler, Scott, Steinmetz

Nays: Senator(s) Anderson, Case, Rothfuss

Ayes 28 **Nays** 3 **Excused** 0 **Absent** 0 **Conflicts** 0

2/19/2026 S03 - Revenue:Recommend Amend and Do Pass 3-2-0-0-0

ROLL CALL

Ayes: Senator(s) Dockstader, Ide, Mckeown

Nays: Senator(s) Case, Pappas

Ayes 3 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0

2/19/2026 S Placed on General File

SF0110SS001/ADOPTED

Page 3-line 6 Delete "six (6)" and insert "eight (8)".

Page 5-line 1 Delete "the fourth".

Page 5-line 2 Delete "Monday in May" and insert "March 1 of".

Page 5-line 10 Delete "2027" and insert "2028". MCKEOWN, CHAIRMAN

SF0110SW001/WITHDRAWN

2/20/2026 S COW:Passed

SF0110S2001/ADOPTED

Page 1-line 7 After "amendments;" insert "providing an appropriation;".

Page 3-line 14 After "home" insert ", modular home, mobile home, townhouse".

Page 5-after line 7 Insert and renumber as necessary:

"Section 3. There is appropriated five hundred thousand dollars (\$500,000.00) from the general fund to the department of revenue for purposes of implementing this act. The department of revenue may provide funds from this appropriation to counties on a pro rata basis to update assessment and tax systems to implement this act. This appropriation shall be for the period beginning with the effective date of this act and ending June 30, 2028. This appropriation shall not be transferred or expended for any other purpose and any unexpended, unobligated funds remaining from this appropriation shall revert as provided by law on June 30, 2028."

Page 5-line 9 Delete **"Section 3."** and insert **"Section 4."**.

Page 5-line 12 Delete **"Section 4."** and insert **"Section 5."**. HICKS

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Love, Mckeown, Nethercott, Olsen, Pappas, Pearson, Rothfuss, Salazar, Schuler, Scott, Steinmetz

Nays: Senator Case

Ayes 30 **Nays** 1 **Excused** 0 **Absent** 0 **Conflicts** 0

2/23/2026 S 2nd Reading:Passed

SF0110S3001/WITHDRAWN

2/24/2026 S 3rd Reading:Passed 29-2-0-0-0

ROLL CALL

Ayes: Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Love, Mckeown, Nethercott, Olsen, Pearson, Rothfuss, Salazar, Schuler, Scott, Steinmetz

Nays: Senator(s) Case, Pappas

Ayes 29 **Nays** 2 **Excused** 0 **Absent** 0 **Conflicts** 0