

# Utah State Tax Commission

Budget Summary  
2026 General Session for FY2027  
September 11, 2025

## **Base Budget**

As required, the Base Budget Request in FY2027 for State Funds will be the same as was appropriated for FY2026 less one-time funding.

	State Funds	Other Funds	Total
Tax Administration	\$ 110,767,600	\$ 12,147,400	\$122,915,000
License Plate Production	\$ 5,867,200	\$	\$ 5,867,200
Rural Health Care Facilities	\$ 218,900	\$	\$ 218,900
<b>Total Budget</b>	<b>\$ 116,853,700</b>	<b>\$ 12,147,400</b>	<b>\$129,001,100</b>

## **Budget Change Requests**

- Tax and Motor Vehicle Software Maintenance
- License Plate Restricted Account Appropriation Increase
- Electronic Payment Restricted Account Appropriation Increase
- Short Term Rental Address Verification

## **Fee Change Proposals**

- Motor Vehicle Transactions – Standard Unit Fee
- Licensing Fees (MVED)
- Adjustment of Electronic Payment Fee for Temporary Permits
- Increase Temporary Permit
- Increase Temporary Sports Event Registration Certificate

## **New Fees**

- Addition of Motor Vehicle Auctioneer license
- GRAMA Requests
- License Plate Design/Re-design Fee

## **Non-Lapsing Balances**

### **Tax Administration**

In addition to other statutory nonlapsing, the Tax Commission requests that unspent appropriations up to \$1.5 million not lapse at the close of FY2027. If funds are not needed for the stated purpose, unused balances will be returned at the end of the fiscal year.

The following intent language has been approved in past years, and is requested again this year with the addition of office relocation expenses:

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**“The use of nonlapsing funds is limited to protecting and enhancing the State's tax and motor vehicle systems and processes; paying for mailed postcard reminders; office relocation expenses; continuing to protect the State's revenues from tax fraud, identity theft, and security intrusions; and litigation and related costs.”**

Tax fraud, identify-theft, and data security intrusions are an ongoing concern to the Tax Commission. Time critical system enhancements may become a priority in order to keep ahead of tax fraudsters, and to continue efforts to protect the state's revenue base, protect taxpayers from identity-theft related refund requests, and to keep taxpayer's confidential information secure.

In the 2016 General Session, the Legislature modified intent language to include making these funds available for potential tax litigation and related costs.

In addition, in the 2021 General Session, the Legislature modified intent language to include making these funds available to pay for mailed postcard reminders.

### ***Tax Administration***

In addition to the other nonlapsing intent language, the Tax Commission requests that unspent appropriations of up to \$3.5 million not lapse at the close of FY2026. If funds are not needed for the stated purpose, unused balances will be returned at the end of the fiscal year. We would propose the following language:

**“The use of nonlapsing funds is limited to replacing office furniture and cubicles throughout the building that have not been updated in over 30 years and are causing some safety concerns.”**