

**2026 Legislative Session
Property Tax – House and Senate Bill Tracking Report**

House Bills

Bill Number	Sponsor/Contact	Status	Description	Effective Date
HB 511	Sen. Woodward	Law	Forest Land – This bill increases structure surcharges fees from \$40 cap to \$100 cap on improved private forest land parcels. These assessments are collected through county property tax billings and transferred to dedicated state accounts for wildfire preparedness.	July 1, 2026
HB 533	Rep. Weber Sen. Bernt	Law	License Plates - This bill removes requirements for displaying registration stickers on license plates and replaces them with the registration card as proof of current registration, additionally authorizes electronic registration cards. Reduces costs associated with printing and mailing stickers.	July 1, 2026
HB 551	Rep. Cheatum Sen. Bernt	Law	Urban Renewal - This bill clarifies that fire and ambulance districts which are not subject to urban renewal allocation may now capture budget-limit growth from new construction occurring within the boundaries of newly formed revenue allocation areas.	Retroactive to January 1, 2026
HB 594	Rep. Cheatum Sen. Bernt	Law	Late Property Taxes – This bill clarifies the handling of late charges and interest collected on property taxes.	July 1, 2026
HB 658	Rep. Berch Rep. Handy	Law	Cemetery Maintenance District – Provides County Commissioners with authority to fill the minimal number of vacancies necessary to achieve an odd-numbered quorum to ensure functional governance; and provides for reimbursement of costs incurred during the appointment process.	July 1, 2026
HB 722	Rep. Ehlers Sen. Ricks	Law	Kilowatt Hours Tax – Sets reporting and billing structure to ensure the tax collected is disbursed in a similar manner to property tax payments.	Retroactive to January 1, 2026

HB 734	Rep. Fuhriman Sen. VanOrden	Law	School District Supplemental Levy – If a school district did not impose a supplemental levy in the prior year, the Tax Commission will use the greater of the school district levy or county levy rate to calculate the district’s proportionate share of wind, solar, or geothermal energy tax distributions.	Retroactive to January 1, 2026
HB 765	Rep. Moyle Rep. Sauter	Law	Fire and Library Districts – Will not be limited to 8% budget increase limitation when annexing areas de-annexed by other fire and library districts.	Retroactive to January 1, 2026
HB 843	Rep. Manwaring	Law	Homeowners Exemption – Removes proration of exemption and provides direction on when exemptions are granted or when tax cancellations will be made.	Retroactive to January 1, 2026
HB 926	Rep. Cannon	Law	Community Infrastructure Districts – Makes CIDs available to counties as well as cities.	July 1, 2026
HB 959	Rep. Moyle Rep. Cannon	Law	Fire & Ambulance Districts – Increases Fire and Ambulance Districts maximum allowable budget increase from 8% to 15% for new growth. Allows the use of previous year levy rate. Existing foregone balances will remain, but there will be no growth of foregone in the future. Provides a mechanism for electors to reduce Fire and Ambulance taxing district budgets.	July 1, 2026 And retroactive to January 1, 2026

Senate Bills

SB 1389	Sen. Anthon Sen. Harris	Law	Polling Places – This bill limits liability to owner of property for dangerous conditions. Additionally, properties receiving an exemption under 63-602B, 63-602C, or 63-602E will not be in jeopardy of losing such due to their use as a polling place or for other election-related purposes authorized by law.	July 1, 2026
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