



# UTAH STATE SENATE

UTAH STATE CAPITOL • COMPLEX 320 STATE CAPITOL  
P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5515 • (801) 538-1035

January 28, 2026

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 162**, ONLINE SALES TAX AMENDMENTS, by Senator C. H. Wilson.

Respectfully,

Daniel McCay  
Chair

Voting: 5-0-2

*SB0162.SC2.WPD 1/28/26 2:46 PM MM/mbolin gharb/*

*Bill Number*  
SB0162

*Action Class*  
S

*Action Code*  
SCR