



# UTAH STATE SENATE

UTAH STATE CAPITOL • COMPLEX 320 STATE CAPITOL  
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February 5, 2026

Mr. President:

The Revenue and Taxation Committee recommends **S.B. 236**, PROPERTY TAX EXEMPTION PROCESS AMENDMENTS, by Senator K. Grover, be replaced and favorably recommends **1st Sub. S.B. 236**, PROPERTY TAX EXEMPTION PROCESS AMENDMENTS.

Respectfully,

Daniel McCay  
Chair

Voting: 5-0-2

*SB0236.SC2.WPD 2/5/26 4:7 PM MM/mbolin gharb/*

*Bill Number*  
SB0236S01

*Action Class*  
S

*Action Code*  
SCRSUB