



UTAH STATE SENATE

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NOTICE OF BILL RETURNED TO RULES COMMITTEE

March 4, 2026

Mr. President:

The Revenue and Taxation Committee has returned **S.B. 279**, STATE HOMELESS CAMPUS NEIGHBOR TAX CREDIT, by Senator L. Escamilla to the Rules Committee and with the following amendments:

Amendment 1

1 *Line 21 through 30:*

21 Section **59-7-628** . is enacted to read:

22 **59-7-628** Nonrefundable tax credit for property adjacent to a homeless campus.

23 (1) As used in this section:

24 (a) (i) "Homeless services campus" means a state homeless services campus facility :

(A)

25 where individuals who are experiencing homelessness have access to emergency

26 shelter, behavioral and mental health treatment, and support services at one

27 location ;

(B) that has the capacity to hold at least 500 year-round beds; and

(C) that is constructed after January 1, 2026 .

28 (ii) "Homeless services campus" does not mean:

29 (A) a behavioral health transition facility as that term is defined in Section 64-13-1;

30 (B) a community correctional center as that term is defined in Section 64-13-1;

Bill Number
SB0279

Action Class
S

Action Code
SCRRULAMD

2 Line 33 through 39:

- 33 (E) a microshelter community; or
34 (F) a noncongregate or overflow shelter.
35 (b) "Qualifying property" means real property that is wholly or partially located within a
36 one-mile radius of a homeless **services** campus.
37 (c) "Qualifying taxpayer" means a taxpayer that:
38 (i) owns a qualifying property; and
39 (ii) receives a tax notice for the qualifying property.

3 Line 47 through 56:

- 47 **59-10-1049** Nonrefundable tax credit for property adjacent to a homeless
48 campus.
49 (1) As used in this section:
50 (a) (i) "Homeless services campus" means a state homeless services campus facility :
51 (A)
51 where individuals who are experiencing homelessness have access to emergency
52 shelter, behavioral and mental health treatment, and support services at one
53 location ;
54 (B) that has the capacity to hold at least 500 year-round beds; and
55 (C) that is constructed after January 1, 2026 .
54 (ii) "Homeless services campus" does not mean:
55 (A) a behavioral health transition facility as that term is defined in Section 64-13-1;
56 (B) a community correctional center as that term is defined in Section 64-13-1;

4 Line 62 through 68:

- 62 (i) owns a qualifying property; and
63 (ii) receives a tax notice for the qualifying property.
64 (c) "Qualifying property" means real property that is wholly or partially located within a
65 one-mile radius of a homeless **services** campus.
66 (d) "Tax notice" means the notice provided to a taxpayer under Section 59-2-1317.
67 (2) A qualifying claimant may claim, in the taxable year in which the qualifying claimant
68 receives a tax notice, a nonrefundable tax credit equal to 50% of the amount of taxes

Respectfully,

Daniel McCay
Chair

Voting: --

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