

County Classification Modifications
 2026 GENERAL SESSION
 STATE OF UTAH
Chief Sponsor: Ronald M. Winterton
 House Sponsor:

LONG TITLE

Committee Note:

The Political Subdivisions Interim Committee recommended this bill.

Legislative Vote: 6 voting for 5 voting against 6 absent

General Description:

This bill modifies how a county is reclassified.

Highlighted Provisions:

This bill:

- defines terms;
- requires that every five years the Utah Population Commission and the State Tax Commission report to the lieutenant governor the average population and revenue for each county classification;
- requires a county move to the next highest or lowest county classification based on a comparison of the county's population and revenue to the average population and revenue for the county's current county classification; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

17-60-104, as renumbered and amended by Laws of Utah 2025, First Special Session, Chapter 13

17-60-105, as renumbered and amended by Laws of Utah 2025, First Special Session, Chapter 13

Be it enacted by the Legislature of the state of Utah:

31 Section 1. Section **17-60-104** is amended to read:

32 **17-60-104 . Classification of counties.**

33 (1) A county that exists on May 6, 2026, shall retain the county's classification as it exists
 34 on May 6, 2026, until the county's classification is changed in accordance with Section
 35 17-60-105.

36 [~~(1)~~] (2) [~~Each~~] A county formed after May 6, 2026, in accordance with Title 17, Chapter 3,
 37 Creating New Counties, shall be classified according to the county's population, as
 38 described in Subsection (3), until the county's classification is changed in accordance
 39 with Section 17-60-105.

40 [~~(2)~~] (3)(a) A county with a population of 1,150,000 or more is a county of the first class.

41 (b) A county with a population of 260,000 or more but less than 1,150,000 is a county of
 42 the second class.

43 (c) A county with a population of 40,000 or more but less than 260,000 is a county of
 44 the third class.

45 (d) A county with a population of 12,000 or more but less than 40,000 is a county of the
 46 fourth class.

47 (e) A county with a population of 5,000 or more but less than 12,000 is a county of the
 48 fifth class.

49 (f) A county with a population less than 5,000 is a county of the sixth class.

50 Section 2. Section **17-60-105** is amended to read:

51 **17-60-105 . Change of class of county.**

52 (1) As used in this section:

53 (a) "Annual revenue" means the total combined amount of taxes a county collects in a
 54 calendar year from:

55 (i) property taxes and fees in lieu of property taxes; and

56 (ii) the county's distribution of sales and use taxes.

57 (b) "Population" means, for each county:

58 (i) the most recent population estimate by the Utah Population Commission created
 59 in Section 63C-20-103; or

60 (ii) the census or census estimate of the United States Bureau of the Census, if the
 61 census or census estimate is more recent than the Utah Population Commission's
 62 population estimate.

63 (2) Each county shall retain the county's classification under Section 17-60-104 until
 64 changed [~~as provided in~~] in accordance with this section.

65 [(2) The lieutenant governor shall monitor the population figure for each county as shown
66 on:]

67 [(a) the estimate of the Utah Population Committee created in Section 63C-20-103; or]

68 [(b) if the Utah Population Committee estimate is not available, the census or census
69 estimate of the United States Bureau of the Census.]

70 (3) Before December 31, 2026, and before December 31 every five years after 2026, the
71 Utah Population Commission and the State Tax Commission shall issue a joint letter to
72 the lieutenant governor that:

73 (a) includes the average population and average annual revenue of each county
74 classification for the year that immediately precedes the year the joint letter is issued;
75 and

76 (b) identifies each county that:

77 (i)(A) has a population that is 200% greater than the average population of the
78 county's current classification; and

79 (B) has an annual revenue that is 200% greater than the average annual revenue of
80 the county's current classification; or

81 (ii)(A) has a population that is 50% less than the average population of the
82 county's current classification; and

83 (B) has an annual revenue that is 50% less than the average annual revenue of the
84 county's current classification.

85 [(3)] (4) [After July 1, 2021, if the applicable population figure under Subsection (2)
86 indicates that a county's population has increased beyond the limit for the county's
87 current class,] After the lieutenant governor receives the letter described in Subsection
88 (3), the lieutenant governor shall:

89 (a) prepare a certificate indicating [the class in which the county belongs based on the
90 increased population figure; and] that:

91 (i) except for a county of the first class under Section 17-50-501, the classification of
92 a county with the characteristics described in Subsection (3)(b)(i) is changed to
93 the next highest county classification; and

94 (ii) except for a county of the sixth class under Section 17-50-501, the classification
95 of a county with the characteristics described in Subsection (3)(b)(ii) is changed to
96 the next lowest county classification; and

97 (b) within 10 days after preparing the certificate, deliver a copy of the certificate to the
98 county legislative body and, if the county has an executive that is separate from the

99 legislative body, the executive of the county whose class was changed.
100 [~~(4)~~] (5) A county's change in class is effective on the date of the lieutenant governor's
101 certificate under Subsection [~~(3)~~] (4).

102 Section 3. **Effective Date.**

103 This bill takes effect on May 6, 2026.