

1 **State Homeless Campus Neighbor Tax Credit**

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Luz Escamilla

House Sponsor: Sandra Hollins

2
3 **LONG TITLE**

4 **General Description:**

5 This bill enacts an income tax credit for owners of property adjacent to a homeless campus.

6 **Highlighted Provisions:**

7 This bill:

- 8 ▶ defines terms; and
9 ▶ enacts a nonrefundable tax credit for an owner of property adjacent to a homeless services
10 campus in an amount corresponding to 50% of the property's taxes.

11 **Money Appropriated in this Bill:**

12 None

13 **Other Special Clauses:**

14 This bill provides a special effective date.

15 **Utah Code Sections Affected:**

16 ENACTS:

17 **59-7-628**, Utah Code Annotated 1953

18 **59-10-1049**, Utah Code Annotated 1953

19
20 *Be it enacted by the Legislature of the state of Utah:*

21 Section 1. 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 ~~§~~ → :

24a (A) ← ~~§~~

25 where individuals who are experiencing homelessness have access to

25a emergency

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

27 location ~~§~~ → ;

27a (B) **that has the capacity to hold at least 500 year-round beds; and**

- 27b (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;
- 31 (C) a correctional facility as that term is defined in Section 77-16b-102;
- 32 (D) a medical, nursing, or psychiatric facility;
- 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.
- 40 (d) "Tax notice" means the notice provided to a taxpayer under Section 59-2-1317.
- 41 (2) A qualifying taxpayer may claim, in the taxable year in which the qualifying taxpayer
- 42 receives a tax notice, a nonrefundable tax credit equal to 50% of the amount of taxes
- 43 stated on the tax notice.
- 44 (3) A qualifying taxpayer may carry forward, to the next three taxable years, the amount of
- 45 any tax credit that exceeds the qualifying taxpayer's tax liability for the taxable year.
- 46 Section 2. Section **59-10-1049** is enacted to read:
- 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 §→ :
- 50a (A) ←§
- 51 where individuals who are experiencing homelessness have access to
- 51a emergency
- 52 shelter, behavioral and mental health treatment, and support services at one
- 53 location §→ ;
- 53a **(B) that has the capacity to hold at least 500 year-round beds; and**
- 53b **(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;

- 57 (C) a correctional facility as that term is defined in Section 77-16b-102;
58 (D) a medical, nursing, or psychiatric facility;
59 (E) a microshelter community; or
60 (F) a noncongregate or overflow shelter.
- 61 (b) "Qualifying claimant" means a claimant, estate, or trust who:
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
69 stated on the tax notice.
- 70 (3) A qualifying claimant may carry forward, to the next three taxable years, the amount of
71 any tax credit that exceeds the qualifying claimant's tax liability for the taxable year.

72 Section 3. **Effective Date.**

73 This bill takes effect for a future taxable year beginning on or after January 1, 2027.