

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1026

As Engrossed: 2/6/2023

Bill Subtitle: TO PROHIBIT LOCAL GOVERNMENTS FROM ENACTING AN INCOME TAX.

Basic Change :

Sponsors: Rep. Ray and Sen. Payton

HB1026 (as engrossed H2/6/2023) would prohibit a local government from enacting a local income tax. Current law allows a local government to enact a local income tax with approval of a majority of voters in a general or special election. HB1026 repeals §§ 14-43-407 and 26-73-104 that allow a local government to enact an income tax. HB1026 also amends to § 26-73-103 to state that a county, city, or other local government shall not levy an income tax.

Revenue Impact :

None.

Taxpayer Impact :

None.

Resources Required :

None.

Time Required :

None.

Procedural Changes :

None.

Other Comments :

None.

Legal Analysis :

None.