In the Wake of Jettisoned Tax Reform, Key Issues Remain
Utah Foundation Report Provides a Guide to Help Citizens Understand Possible Outcomes

(February 18, 2020) – The monumental tax overhaul of 2019 saw a swift demise at the start of the 2020 legislative session, but the issues that motivated reform are left unresolved. To give Utahns a better idea of what that means, Utah Foundation today releases Now What? A Citizen’s Troubleshooting Guide to Tax Reform. The report addresses three basic issues at the center of reform efforts: the adequacy of general fund revenue; the competitiveness of income tax rates; and a large constitutional earmark.

Utah Foundation President Peter Reichard said the new report lays out possible next steps to address the issues that motivated reform, without taking any position on the issues or options. “The average citizen may have had only a fragmented view of the tax reform effort and why it was undertaken,” Reichard said. “This report is meant to give citizens a balanced view of the core issues and a basic array of options for addressing them. Our hope is that it will help citizens better engage in future discussions around state tax policy.”


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Founded in 1945, Utah Foundation’s mission is to produce objective, thorough and well-reasoned research and analysis that promotes the effective use of public resources, a thriving economy, a well-prepared workforce and a high quality of life for Utahns. Utah Foundation seeks to help decision-makers and citizens understand and address complex issues. Utah Foundation also offers constructive guidance to improve governmental policies, programs and structures.

Utah Foundation is an independent, nonpartisan, nonprofit research organization.

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