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UEA Issue Brief
Utah State Tax Restructuring and Equalization

While revenues for education are up (Education Fund), the state has experienced much slower growth in revenues for other services (General Fund). Failed attempts to address General Fund shortfalls led the 2019 Legislature to pass HB495, creating a “Tax Restructuring and Equalization Task Force” charged to “study state and local revenue systems with the purpose of making recommendations to address structural imbalances among revenue sources.” The Task Force will hold town hall meetings around the state to solicit public engagement and ideas.

The UEA SUPPORTS tax policy solutions that...

1) Grow public education investments in student success
   o It is not enough to simply maintain or “hold harmless” education funding. Our students need secure sustainable and growing education revenue sources.
   o We must safeguard and expand long-term resources available for public education such as provided by the Utah constitutional guarantee directing income tax to education
   o Policymakers should rely on teachers as experts when identifying what is needed to ensure student success.

2) Provide equitable resources for ALL students to learn and thrive
   o All students, regardless of zip code, deserve learning opportunities in safe schools, classes small enough for one-on-one attention and up-to-date learning materials/tools.
   o Students cannot learn when they are hungry, stressed or in pain. Families in need should be provided support services like nutrition, counseling and health care.

3) Allow the state to attract and retain qualified teachers and other school staff
   o We must invest in the root causes of the teacher shortage and support teaching as a sustainable profession.
   o We must ensure that every educator has the resources, mentoring and support they need to ensure student success.
   o Salary is critical, but resources must be provided to address other stress factors driving teachers from the profession such as:
     − class sizes well beyond recommended norms for optimal student learning;
     − over-focus on standardized tests that take up valuable learning time;
     − lack of classroom support (counselors, librarians, paraeducators, etc.);
     − increasing student social, emotional and behavior issues; and
     − insufficient mentoring support for educators entering the profession.