

**Utah Legislature
Tax Reform Task Force
Subcommittee, Study Topics, and Membership
As Adopted May 17, 2005**

Subcommittee:	Sales and Use Tax Subcommittee	Income Tax Subcommittee	Property Tax Subcommittee	RDA/Other Taxes Subcommittee
Major Study Topics:	<p>Define sales and use tax base.</p> <p>Exempt production inputs.</p> <p>Extend to services.</p> <p>Statewide single rate.</p> <p>Motor and special fuels.</p> <p>"Boutique" sales and use taxes.</p> <p>"Social programs" funded through phone bills.</p>	<p>Individual income tax: define base, flat rate vs. graduated rates.</p> <p>Corporate income tax: repeal, modify, reduce.</p> <p>Capitation.</p> <p>Constitutional earmarking of taxes on income.</p> <p>Post-secondary assessments.</p>	<p>Tax on personal property: repeal, limit, or modify.</p> <p>Centrally assessed property issues.</p> <p>Truth in taxation.</p> <p>Water financing.</p> <p>Assessment and collection practices.</p> <p>Fee-in-lieu.</p> <p>Residential exemption for primary and secondary residences.</p>	<p>Redevelopment Agencies.</p> <p>Distribution of local option sales and use tax.</p> <p>Local government impact fees.</p> <p>Severance taxes.</p> <p>Inheritance tax.</p> <p>Structure, balance, and sources of city and county revenue.</p>
Senate Chair:	Sen. Valentine	Sen. Stephenson	Sen. Dmitrich	Sen. Bramble
House Chair:	Rep. Harper	Rep. Urquhart	Rep. Snow	Rep. Newbold
Primary Members: *	Rep. Kiser Rep. Becker Comm. Hendrickson	Rep. McGee Neil Ashdown	Rep. Dougall Rep. Becker Comm. Hendrickson	Sen. Dmitrich Rep. Hughes Neil Ashdown

* Task force members are welcome to attend, participate, and vote in any subcommittee meeting.