



# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

LEGISLATURE

Wednesday, February 14, 2024 | 4:00 p.m. | 445 State Capitol

**Members Present:**

Rep. Steve Eliason, Chair  
Rep. Bridger Bolinder, Vice Chair  
Rep. Stewart E. Barlow  
Rep. Joel K. Briscoe  
Rep. Kay J. Christofferson  
Rep. Jason B. Kyle  
Rep. Phil Lyman  
Rep. Doug Owens  
Rep. Casey Snider

Rep. Keven J. Stratton  
Rep. Mark A. Strong

**Members Absent:**

Rep. Jefferson Moss  
Rep. Robert M. Spendlove

**Staff Present:**

Chris Stitt, Policy Analyst  
Reese Boardman, Committee Secretary

Note: A copy of related materials and an audio recording of the meeting can be found at [www.le.utah.gov](http://www.le.utah.gov).

Chair Bolinder called the meeting to order at 4:12 p.m. of February 14, 2024.

**MOTION:** Rep. Owens moved to approve the February 13, 2024 minutes. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 6

Rep. S. Barlow  
Rep. S. Eliason  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**1. H.B. 232 Outdoor Recreation Impacts Fund (*Stenquist, J.*)**

Rep. Stenquist presented the bill.

Jason Curry, Director, Utah Division of Outdoor Recreation, spoke in favor of the bill.

Brandy Grace, CEO, Utah Association of Counties, spoke in favor of the bill.

**MOTION:** Rep. Lyman moved to replace H.B. 232 with 1st Substitute H.B. 232. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 4

Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**MOTION:** Rep. Lyman moved to pass 1st Substitute H.B. 232 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**2. H.B. 236 Sales and Use Tax Modifications (Stenquist, J.)**

Rep. Stenquist presented the bill.

Rusty Cannon, President Utah Taxpayers Association, spoke in favor of the bill.

**MOTION:** Rep. Christofferson moved to replace H.B. 236 with 1st Substitute H.B. 236. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 4

Rep. J. Briscoe  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove

**MOTION:** Rep. Kyle moved to pass 1st Substitute H.B. 236 out favorably. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 4

Rep. J. Briscoe  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove

**3. H.B. 442 Local Option Sales Tax Amendments (Elison, J.)**

Rep. Elison presented the bill with assistance from Joe Decker, Shawn Guzman, Bill Hoster.

Joe Decker, Fire Chief, Hurricane Valley Fire Special Services District, spoke in assistance to the bill.

Shawn Guzman, City Attorney, City of St. George, spoke in assistance to the bill.

Jordan Hess, Washington City, spoke in favor of the bill.

Victor Iverson, Washington County Commissioner, spoke in favor of the bill.

Heather Anderson, Utah Association of Special Districts, spoke in favor of the bill.

Andrew Parker, Fire Chief, Santa Clara - Ivins Fire & Rescue, spoke in favor of the bill.

Lance Hayne, Santa Clara City, spoke in favor of the bill.

**MOTION:** Chair Eliason moved to pass H.B. 442 out favorably. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 4

Rep. J. Briscoe  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove

**MOTION:** Rep. Eliason moved to recess.

Rep. Eliason withdrew the motion to recess.

**4. H.B. 348 Specie Legal Tender Amendments (Ivory, K.)**

Rep. Ivory presented the bill with assistance from Marlo Oaks.

Marlo Oaks, Treasurer, State of Utah, spoke in assistance to the bill.

Kevin Freeman, citizen, presented the bill.

Michael Duke, CEO, DBT Aero, spoke in favor of the bill.

Andres Sosa, citizen, spoke in favor of the bill.

Aaron Gale, citizen, spoke in favor of the bill.

Larry Hilton, General Counsel, United Precious Metals Association, spoke in favor of the bill.

Abraham Day, CEO, United Precious Metals Association, spoke in favor of the bill.

Bob McEntee, citizen, spoke in favor of the bill.

Jen Brown, Presidents, Utah Citizens for the Constitution, spoke in favor of the bill.

**MOTION:** Rep. Stratton moved to replace H.B. 348 with 1st Substitute H.B. 348. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 3

Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove

**MOTION:**

Rep. Christofferson moved to pass 1st Substitute H.B. 348 out favorably. The motion passed with a vote of 8 - 2 - 3.

Yeas - 8

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. K. Stratton  
Rep. M. Strong

Nays - 2

Rep. J. Briscoe  
Rep. D. Owens

Absent - 3

Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove

Rep. Eliason assumed the chair.

**5. H.B. 481 Railroad Upgrade Incentives Amendments (Cutler, P)**

Rep. Cutler presented the bill.

Eliza Cowie, Policy Director, O2 Utah, spoke in favor of the bill.

Rusty Cannon, President, Utah Taxpayers Association, spoke in opposition to the bill.

Ashley Miller, Executive Director, Breath Utah, spoke in favor of the bill.

**MOTION:**

Rep. Owens moved to replace H.B. 481 with 1st Substitute H.B. 481. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider

Nays - 0

Absent - 4

Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

**MOTION:**

Rep. Owens moved to pass 1st Substitute H.B. 481 out favorably. The motion failed with a vote of 3 - 6 - 4.

Yeas - 3

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. D. Owens

Nays - 6

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. C. Snider

Absent - 4

Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

**6. S.B. 148 Aircraft Property Tax Amendments (*Harper, W.*)**

Sen. Harper presented the bill.

Dave Haymond, President, Utah General Aviation Association, spoke in favor of the bill.

**MOTION:** Rep. Christofferson moved to replace S.B. 148 with 1st Substitute S.B. 148. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider

Nays - 0

Absent - 5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

**MOTION:** Rep. Christofferson moved to pass 1st Substitute S.B. 148 out favorably. The motion passed with a vote of 7 - 1 - 5.

Yeas - 7

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens

Nays - 1

Rep. C. Snider

Absent - 5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

**MOTION:** Rep. Christofferson moved to adjourn. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider

Nays - 0

Absent - 5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Chair Eliason adjourned the meeting.