

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE
FEBRUARY 20, 1998
ROOM 416, STATE CAPITOL BUILDING**

Members Present: Sen. Howard Nielson, Chair
 Sen. Mike Dmitrich
 Sen. Leonard Blackham
 Sen. Lyle Hillyard
 Sen. George Mantes
 Sen. Robert Montgomery
 Sen. Steven Poulton
 Sen. Howard Stephenson
 Sen. Michael Waddoups

Members Excused:

Staff Present: Bryant Howe, Research Analyst
 Nadine Woodhead, Secretary

List of Others Present on File:

Chair Nielson called the meeting to order at 4:25 p.m.

MOTION: Sen. Montgomery moved to approve the minutes of meetings held February 17 and 19, 1998.

The motion passed unanimously with Sens. Blackham, Dmitrich and Waddoups absent for the vote.

1. **SJR 17 RESOLUTION AMENDING INTANGIBLE PROPERTY TAX PROVISIONS** (*L. Hillyard*)

Sen. Hillyard presented the bill to the committee and moved to amend as follows:

1. Page 3, Line 11: After "statute" insert "but if taxed as property, the income therefrom may not also be taxed."

The motion passed unanimously with Sens. Blackham, Dmitrich and Waddoups absent for the vote.

For the bill: Jim Eldrege, UEA, Steve Petersen, Utah School Boards and Superintendents Assn., Lauri Shiver, Utah PTA, Lee Gardner, S. L. Co. Assessor, Brent

Gardner, Utah Assn., of Counties.

Against the bill: Greg Fredde, Utah Taxpayer Assn.,

To the bill: James B. Lee, Utah Mining Assn.

MOTION: Sen. Hillyard moved to pass the bill with a favorable recommendation.

The motion passed with Sens. Nielson, Dmitrich, Hillyard, Mantes and Waddoups voting for, Sens. Stephenson, Poulton and Montgomery voting against, and Sen. Blackham absent for the vote.

2. **SB 155 INCOME TAX - EDUCATION TAX CREDIT** (H. Stephenson)

Sen. Stephenson presented the bill to the committee.

For: Steven Barrowes, Utah Coalition for Freedom in Education, Christopher Kierst, Summit Co. Libertarian Party, Gayle Ruzicka, Eagle Forum, Judy Rollins and Linda Simmons, parents,

Against: Phyllis Sorenson, UEA, Steven Peterson, Utah School Boards and Superintendents Assn., Juneil Lyon and Lauri Shiver, Utah PTA,

MOTION: Sen. Montgomery moved to pass the bill with a favorable recommendation.

The motion passed with Sens. Nielson, Montgomery, Poulton and Stephenson voting in favor, Sens. Blackham and Dmitrich voting against and Sens. Hillyard, Mantes and Waddoups absent for the vote.

3. **HB 55 TOWN OPTION SALES AND USE TAX** (*P. Knudson*)

Sen. Knudson presented the bill and amendments to the committee.

MOTION: Sen. Montgomery moved to adopt the amendments as follows:

1. Page 1, Line 9: After "PROVIDING" delete "FOR RETROSPECTIVE OPERATION" and insert " AN EFFECTIVE DATE"
2. Page 2, Line 15: After "Section 3." Delete "Retrospective Operation"

and insert "Effective
date.

If approved by two-thirds of all the members elected to each house, this act takes effect upon approval by the governor, or the day following the constitutional time limit of Utah Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto, the date of veto override."

Page 2, Line 16:

Delete Line 16

MOTION: Sen. Dmitrich moved to pass the bill with a favorable recommendation.

The motion passed unanimously with Sens. Blackham, Hillyard and Waddoups absent for the vote.

4. **HB 177 COLLECTION OF UNIFORM MOTOR VEHICLE FEES AMENDMENT**
(D. Bush)

Rep. Bush presented the bill to the committee.

MOTION: Sen. Montgomery moved to pass the bill with a favorable recommendation.

The motion passed unanimously with Sens. Blackham, Hillyard, Mantes and Waddoups absent for the vote.

5. **SB 225 TAX CREDIT FOR PURCHASE OF ASSISTIVE TECHNOLOGY** (Sen. Taylor)

SB 225 was withdrawn.

6. **SCR 4 RESOLUTION REQUESTING CONGRESS TO ALLOW INDIVIDUALS TO OPT OUT OF SOCIAL SECURITY** (Sen. Taylor)

Sen. Taylor presented the bill to the committee.

Gayle Ruzicka, Eagle Forum, spoke for the bill.

MOTION: Sen Waddoups moved to pass the bill with a favorable recommendation.

The motion passed unanimously with Sens. Blackham, Hillyard, Mantes and Waddoups

absent for the vote.

7. **SB 210 INCOME TAX CREDIT FOR STAY-AT-HOME PARENTS OR
GUARDIAN** (*R. Muhlestein*)

Sen. Muhlestein presented the bill to the committee.

MOTION: Sen Waddoups moved to pass the bill with a favorable recommendation.

The motion passed unanimously with Sens. Blackham, Hillyard, Mantes and Waddoups absent for the vote.

8. **SJR 12 RESOLUTION LIMITING PROPERTY TAX FOR RETIREES** (*R. Steiner*)

This bill was not heard due to the absence of the sponsor.

MOTION: Sen. Montgomery moved to adjourn.

The motion passed unanimously with Sens. Blackham, Hillyard, Mantes and Waddoups absent for the vote.

The meeting adjourned at 6:10 p.m.

Sen. Howard Nielson
Committee Chair

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