

**GOVERNMENT REVENUE AND TAX SYSTEM TASK FORCE**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Chad E. Bennion**

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**This act creates the Government Revenue and Tax System Task Force. This act provides for the membership of the task force, task force chairs, compensation of task force members, task force duties and responsibilities, the task force meeting schedule, task force reporting requirements, and staff support. The act requires the task force to follow interim rules. The act authorizes the task force to establish one or more subcommittees and addresses the membership of a subcommittee. The act appropriates a total of \$108,000 from the General Fund for fiscal year 2000-01 to the Senate, the House of Representatives, and the Office of Legislative Research and General Counsel to fund the two-year task force. This act is repealed November 30, 2002.**

This act enacts uncodified material.

*Be it enacted by the Legislature of the state of Utah:*

**Section 1. Government Revenue and Tax System Task Force -- Creation -- Membership -- Chairs -- Subcommittees -- Interim rules followed -- Compensation.**

(1) There is created the Government Revenue and Tax System Task Force consisting of the following 12 members:

(a) five members of the Senate appointed by the president of the Senate, no more than three of whom may be from the same political party; and

(b) seven members of the House of Representatives appointed by the speaker of the House of Representatives, no more than four of whom may be from the same political party.

(2) (a) The president of the Senate shall designate a member of the Senate appointed under Subsection (1)(a) as a cochair of the Government Revenue and Tax System Task Force.

(b) The speaker of the House of Representatives shall designate a member of the House of Representatives appointed under Subsection (1)(b) as a cochair of the Government Revenue and

Tax System Task Force.

(3) (a) The Government Revenue and Tax System Task Force may establish one or more subcommittees.

(b) If the Government Revenue and Tax System Task Force establishes a subcommittee, the cochairs of the Government Revenue and Tax System Task Force may appoint legislators or persons who are not legislators to the subcommittee.

(4) In conducting its business, the Government Revenue and Tax System Task Force shall comply with the rules of legislative interim committees.

(5) (a) Legislators on the Government Revenue and Tax System Task Force shall receive compensation and expenses in accordance with Section 36-2-2 and Legislative Joint Rule 15.03.

(b) (i) A member of a subcommittee of the Government Revenue and Tax System Task Force who is not a legislator or a government employee may not receive compensation or benefits for the member's services, but may receive per diem and expenses incurred in the performance of the member's official duties at the rates established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.

(ii) A member of a subcommittee of the Government Revenue and Tax System Task Force may decline to receive per diem and expenses for their services.

**Section 2. Duties and responsibilities -- Meeting schedule -- Task force reporting requirements -- Staff support.**

(1) The Government Revenue and Tax System Task Force shall:

(a) study the tax system of the state and its political subdivisions;

(b) study state and local revenue sources, including:

(i) property taxes;

(ii) individual income taxes;

(iii) corporate franchise and income taxes;

(iv) sales and use taxes; and

(v) other taxes or fees as determined by the Government Revenue and Tax System Task Force;

(c) study the tax policy of the state;

(d) study short-term and long-term impacts of any proposed changes to the tax system of the state or a political subdivision of the state; and

(e) study any other issue as determined by the Government Revenue and Tax System Task Force relating to:

(i) the tax system of the state or its political subdivisions; or

(ii) state or local revenue sources.

(2) The Government Revenue and Tax System Task Force shall meet at least eight times but no more than 12 times per year during the:

(a) 2001 interim; and

(b) 2002 interim.

(3) (a) The Government Revenue and Tax System Task Force shall make the following reports during the 2001 interim:

(i) the Government Revenue and Tax System Task Force shall make reports on its studies to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental Relations:

(A) on or before the July interim meeting; and

(B) on or before the November interim meeting; and

(ii) the Government Revenue and Tax System Task Force shall make a report on its study to the Revenue and Taxation Interim Committee on or before the October interim meeting.

(b) The Government Revenue and Tax System Task Force shall make the following reports during the 2002 interim:

(i) the Government Revenue and Tax System Task Force shall make reports on its studies to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental Relations:

(A) on or before the June interim meeting;

(B) on or before the September interim meeting; and

(C) on or before the November interim meeting; and

(ii) the Government Revenue and Tax System Task Force shall make a report on its study to the Revenue and Taxation Interim Committee on or before the October interim meeting.

(4) The Office of Legislative Research and General Counsel shall provide staff support to the Government Revenue and Tax System Task Force.

(5) The Government Revenue and Tax System Task Force may request information from the Governor's Office of Planning and Budget in conducting the study required by this section.

**Section 3. Appropriation.**

There is appropriated from the General Fund for fiscal year 2000-01 to pay for the two-year Government Revenue and Tax System Task Force:

(1) \$20,000 to the Senate to pay for the compensation and expenses of senators on the Government Revenue and Tax System Task Force;

(2) \$28,000 to the House of Representatives to pay for the compensation and expenses of representatives on the Government Revenue and Tax System Task Force; and

(3) \$60,000 to the Office of Legislative Research and General Counsel to pay for staffing the Government Revenue and Tax System Task Force.

**Section 4. Repeal date.**

This act is repealed November 30, 2002.