

**TASK FORCE ON GOVERNMENT REVENUE  
AND TAX STRUCTURE**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Peter C. Knudson**

**This act creates the Task Force on Government Revenue and Tax Structure. This act requires the task force to follow interim rules, and provides for the membership of the task force, task force chairs, establishment of subcommittees, compensation of task force and subcommittee members. The act provides for the task force duties and responsibilities, the task force meeting schedule, task force reporting requirements, and staff support. The act appropriates a total of \$112,000 from the General Fund for fiscal year 2000-01 to the Senate, House of Representatives, and the Office of Legislative Research and General Counsel to fund the two-year task force. This act is repealed on November 30, 2002.**

This act enacts uncodified material.

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

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

(1) There is created the Task Force on Government Revenue and Tax Structure consisting of the following 15 members:

(a) 13 voting members appointed as follows:

(i) 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

(ii) eight members of the House of Representatives appointed by the speaker of the House of Representatives, no more than five of whom may be from the same political party; and

(b) two nonvoting members appointed as follows:

(i) a representative of the Utah League of Cities and Towns, appointed by the president of the Utah League of Cities and Towns; and



28 (ii) a representative of the Utah Association of Counties, appointed by the president of the  
29 Utah Association of Counties.

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

32 (b) The speaker of the House of Representatives shall designate a member of the House  
33 of Representatives appointed under Subsection (1)(a) as a cochair of the Task Force on  
34 Government Revenue and Tax Structure.

35 (3) (a) The Task Force on Government Revenue and Tax Structure may establish one or  
36 more subcommittees.

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

40 (c) (i) A majority of the members of the subcommittee constitutes a quorum.

41 (ii) The action of a majority of a quorum constitutes the action of the subcommittee.

42 (4) In conducting its business, the Task Force on Government Revenue and Tax Structure  
43 shall comply with the rules of legislative interim committees as if the voting legislative members  
44 of the task force are the only members of the task force for purposes of:

45 (a) what constitutes a quorum;

46 (b) taking votes;

47 (c) making motions; and

48 (d) other matters similar to those described in Subsections (4)(a) through (c).

49 (5) (a) Legislators on the Task Force on Government Revenue and Tax Structure, or of one  
50 of its subcommittees, shall receive compensation and expenses in accordance with Section 36-2-2  
51 and Legislative Joint Rule 15.03.

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

57 (ii) A nonlegislative member of the Task Force on Government Revenue and Tax  
58 Structure, or of one of its subcommittees, may decline to receive per diem and expenses for their

59 services.

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

62 (1) The Task Force on Government Revenue and Tax Structure shall:

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

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

65 (i) property taxes;

66 (ii) individual income taxes;

67 (iii) corporate franchise and income taxes;

68 (iv) sales and use taxes; and

69 (v) other taxes or fees as determined by the Task Force on Government Revenue and Tax  
70 Structure;

71 (c) study the tax policy of the state;

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

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

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

77 (ii) state or local revenue sources.

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

80 (a) 2001 interim; and

81 (b) 2002 interim.

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

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

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

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

89 (ii) the Task Force on Government Revenue and Tax Structure shall make a report on its

90 study to the Revenue and Taxation Interim Committee on or before the October interim meeting.

91 (b) The Task Force on Government Revenue and Tax Structure shall make the following  
92 reports during the 2002 interim:

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

96 (A) on or before the June interim meeting;

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

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

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

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

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

105 **Section 3. Appropriation.**

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

108 (1) \$20,000 to the Senate to pay for the compensation and expenses of senators on the  
109 Task Force on Government Revenue and Tax Structure;

110 (2) \$32,000 to the House of Representatives to pay for the compensation and expenses of  
111 representatives on the Task Force on Government Revenue and Tax Structure; and

112 (3) \$60,000 to the Office of Legislative Research and General Counsel to pay for staffing  
113 the Task Force on Government Revenue and Tax Structure.

114 **Section 4. Repeal date.**

115 This act is repealed November 30, 2002.

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**Legislative Review Note**  
**as of 2-14-01 5:48 PM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**