

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE  
MONDAY, FEBRUARY 9, 2004  
ROOM 131, STATE CAPITOL BUILDING**

Members Present:            Sen. Curtis Bramble, Chair  
                                  Sen. Ron Allen  
                                  Sen. Gregory Bell  
                                  Sen. Leonard M. Blackham  
                                  Sen. Mike Dmitrich  
                                  Sen. David Gladwell  
                                  Sen. Howard A. Stephenson

Members Excused:         Sen.. Michael Waddoups

Staff Present:             Bryant Howe, Policy Analyst  
                                  Jeanne Wride, Committee Secretary

Public Speakers Present:   Tim Schultz, Utah Issues  
                                  Sheila Walsh-McDonald, Salt Lake Community Action  
                                  Bruce Johnson, Utah State Tax Commission  
                                  Dale Zabriskie, Utah Manufactured Housing Association  
                                  Lee Gardner, Salt Lake County Assessor  
                                  Paul Rogers, Coventry First  
                                  John "Mickey" Braun Jr., Utah Insurance Department  
                                  Mike Jerman, Utah Taxpayers Association  
                                  Tom Hardy, Bountiful City Manager  
                                  Lincoln Shurtz, Utah League of Cities and Towns

A list of visitors and a copy of handouts are filed with the committee minutes.

Sen. Stephenson called the meeting to order at 8:08 a.m.

**APPROVAL OF MINUTES:**

**MOTION:** Sen. Allen moved to approve the minutes of February 3, 2004.

The motion passed with Sen. Blackham, Sen. Bell, and Sen. Bramble absent for the vote.

**1. S.B. 238 INDIVIDUAL INCOME TAX - EARNED INCOME TAX CREDIT (Sen. T. Hatch)**

Sen. Hatch presented S. B. 238 to the committee.

Tim Shultz, Utah Issues; Sheila Walsh-McDonald, Salt Lake Community Action; and Bruce Johnson, Utah State Tax Commission; spoke to the bill.

**MOTION:** Sen. Bell moved to pass S. B. 238 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Bramble absent for the vote.

**2. S.B. 171 PROPERTY TAX TREATMENT OF TRANSPORTABLE FACTORY-BUILT HOUSING UNITS (Sen. C. Bramble)**

Bruce Johnson, Utah State Tax Commission, presented the bill to the committee.

Dale Zabriskie, Utah Manufactured Housing Association, and Lee Gardner, Salt Lake County Assessor, spoke to the bill.

**MOTION:** Sen. Bell moved to pass S.B. 171 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Bramble absent for the vote.

**3. H.B. 187 VIATICAL SETTLEMENT ACT (Rep. J. Dunnigan)**

**MOTION:** Sen. Gladwell moved to replace H. B. 187 with 1st. Sub. H. B. 187.

The motion passed unanimously with Sen. Bramble absent for the vote.

Rep. Dunnigan presented 1st. Sub. H. B. 187 to the committee.

John "Mickey" Braun Jr, Utah Insurance Department spoke to the bill, and Paul Rogers, Coventry First, spoke against the bill.

**MOTION:** Sen. Gladwell moved to pass H. B. 187 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Bramble absent for the vote.

Senator Bramble assumed the chair.

**4. 1st Sub. H. B. 27 TAX COMMISSION REPORT - FEDERAL TAX LAW CHANGES (By Rep. W. Harper)**

Rep. Harper presented 1st. Sub. H.B. 27 to the committee.

Bruce Johnson, Utah State Tax Commission spoke to the bill.

**MOTION:** Sen. Blackham moved to pass 1st. Sub. H.B. 27 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Allen and Sen. Gladwell absent for the vote.

**5. 1st. SUB. H.B. 64 AMENDMENTS TO LOCAL OPTION SALES TAX (Rep. S. Allen)**

Rep. S. Allen presented the bill to the committee.

Bruce Johnson, Utah State Tax Commission; Lincoln Shurtz, Utah League of Cities and Towns; and Tom Hardy, City Manager, Bountiful; spoke to the bill.

Mike Jerman, Utah Taxpayers Association, spoke in opposition to the bill.

**MOTION:** Sen. Blackham moved to pass 1st. H. B. 64 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Bramble and Sen. Stephenson voting against.

**MOTION:** Sen. Allen moved to adjourn.

The motion passed unanimously.

Chair Bramble adjourned the meeting at 9:40 a.m.

Minutes recorded by Jeanne Wride, Committee Secretary

---

Sen. Curtis Bramble, Committee Chair