

**MINUTES OF THE
HOUSE REVENUE AND TAXATION
STANDING COMMITTEE
Room W129 - West Office Building, State Capitol Complex**

January 26, 2005

MEMBERS PRESENT: Rep. Wayne A. Harper, Chair
 Rep. Glen A. Donnelson, Vice Chair
 Rep. Sheryl L. Allen
 Rep. Craig A. Frank
 Rep. Fred R. Hunsaker
 Rep. Bradley G. Last
 Rep. Rebecca Lockhart
 Rep. Joseph G. Murray
 Rep. Merlynn T. Newbold
 Rep. Patrick L. Painter
 Rep. Gordon E. Snow
 Rep. Tim M. Cosgrove
 Rep. Roz McGee
 Rep. Carol Spackman Moss
 Rep. Ross I. Romero

STAFF: Bryant Howe, Assistant Director
 Crystal Hermanson, Secretary

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

Rep. Harper called the meeting to order at 8:16 a.m.

MOTION: Rep. Donnelson moved to approve the minutes of the January 21, 2005 meeting.
 The motion passed unanimously with Rep. Allen, Rep. Hunsaker, Rep. Lockhart, and
 Rep. Newbold absent for the vote.

S.B. 36 Sales and Use Taxation of Pawn Transactions (*Sen. R. Allen*)

Sen. Allen introduced the bill and explained its intent. Jodi Hart, Utah Collateral Lending Association spoke for the bill.

MOTION: Rep. Snow moved to pass the bill out favorably. The motion passed unanimously
 with Rep. Allen, Rep. Hunsaker, Rep. Lockhart, and Rep. Newbold absent for the
 vote.

S.B. 6 Sales and Use Tax Agriculture Exemptions (*Sen. R. Allen*)

Sen. Allen introduced the bill and explained its intent.

MOTION: Rep. Murray moved to pass the bill out favorably. The motion passed unanimously with Rep. Allen, Rep. Hunsaker, Rep. Lockhart, and Rep. Newbold absent for the vote.

H.B. 78 Corporate Franchise and Income Tax Amendments (*Rep. W. Harper*)

Rep. Harper introduced the bill and explained its intent. Chris Roybal, Senior Advisor, Governor's Office, Jim Olsen, Utah Food Industry, Mike Jerman, Utah Taxpayers Association, Clint Ensign, Sinclair Oil, and Paul Rogers spoke for the bill. Chad Harris, Utah School Board Association, spoke against the bill. Sarah Wilhelm, Utah Issues, Neil Ashdown, Deputy Chief, Governor's Office, and Courtney White, UEA, spoke to the bill.

MOTION: Rep. Snow moved to amend the bill as follows:

Page 1, Lines 18-20: Delete lines 18-20
Page 3, Line 68: Delete "\$250" and insert "\$100"
Page 4, Line 93: Delete "\$250" and insert "\$100"

The motion to amend the bill passed with Rep. Cosgrove, Rep. McGee, Rep. Moss, and Rep. Romero voting in opposition to the motion.

MOTION: Rep. Frank moved to pass the amended bill out favorably. The motion passed with Rep. Cosgrove, Rep. McGee, Rep. Moss, and Rep. Romero voting in opposition to the motion.

1st Sub. S.B. 23 Property Tax Treatment of Tangible Personal Property
(*Sen. C. Bramble*)

Sen. Bramble introduced the bill and explained its intent. Wayne Jones, Executive Director RV Dealers Association of Utah and Independent Auto Association, and Lee Gardner, Salt Lake County Assessor, spoke for the bill.

MOTION: Rep. Harper moved to amend the bill as follows:

1. Page 8, Line 214:

214 (e) "other motorcycle" means a motor vehicle that ~~{-}~~ ·

2. Page 14, Line 421 through Page 15, Line 429:

421 is not equal to the length of the vessel determined by reference to the model
number; and

422 (ii) (A) is determined at the time of the:

423 (I) first registration as defined in Section 41-1a-102 that occurs on or after January
1,

424 2006; or

425 (II) first renewal of registration that occurs on or after January 1, 2006; and

426 (B) may be determined after the time described in Subsection (6)(c)(ii)(A) only if
the

427 commission requests that a dealer or an owner submit a form to the commission in
accordance

428 with Subsection (6)(d) ~~{-and-}~~ ·

429 ~~{(iii) is subject to appeal in accordance with Subsection (7).-}~~

The motion to amend the bill passed unanimously.

MOTION: Rep. Last moved to pass the bill out favorably. The motion passed unanimously.

MOTION: Rep. Frank moved to adjourn. The motion passed unanimously.

The Chair adjourned the meeting at 9:32 a.m.

Rep. Wayne A. Harper, Chair