

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE  
TUESDAY, FEBRUARY 21, 2006, 4:00 P.M.  
ROOM W130, WEST OFFICE BUILDING  
STATE CAPITOL COMPLEX**

Members Present:            Sen. Curtis Bramble, Chair  
                                  Sen. Gregory Bell  
                                  Sen. Mike Dmitrich  
                                  Sen. Brent Goodfellow  
                                  Sen. Darin G. Peterson

Members Excused:         Sen. Lyle Hillyard  
                                  Sen. Howrd Stephenson  
                                  Pres. John Valentine

Staff Present:             Bryant Howe, Assistant Director  
                                  Karen Allred, Committee Secretary

Public Speakers Present:   Bruce Johnson, Commissioner, Utah State Tax Commission

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

Sen. Dmitrich assumed the Committee Chair and called the meeting to order at 4:15 p.m.

**Approval of Minutes**

**MOTION:** Sen. Goodfellow moved to approve the minutes of February 20, 2006.

The motion passed unanimously with Sen. Bell for the vote.

**1. S.B. 245 Redevelopment Agency Amendments (C. Bramble)**

Committee Chair Bramble explained the bill and the following amendment was distributed:

*1. Page 3, Lines 81 through 83:*

- 81            (i) consists of at least 1,000 acres; {and}  
82            (ii) is occupied by an inactive or abandoned factory, smelter, or other heavy industrial  
83    facility { } ; and  
                  (iii) requires remediation because of the presence of hazardous or solid waste as  
                  defined in Subsection 17B-4-604(1)(a)(iii)(I).

**MOTION:** Chair Bramble moved to adopt the amendment.

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

**MOTION:** Chair Bramble moved to transmit the bill with a favorable recommendation as amended.

The motion passed unanimously.

**2. S.B. 233 Sales and Use Tax Revisions (C. Bramble)**

Chair Bramble explained the bill and the following amendments were distributed:

1. *Page 1, Line 21:*

21           ▶ addresses the effective date of certain tax rate increases, repeals + or tax rate changes;

2. *Page 36, Line 1103:*

1103           (b) to amend the Streamlined Sales and Use Tax Agreement.

3. *Page 42, Lines 1277 through 1280:*

1277           (B) ~~{Notwithstanding Subsection (3)(c)(iii)(A), if }~~ If a needed population estimate is not  
1278 available from the United States Census Bureau, population figures shall be derived from  
the  
1279 estimate from the Utah Population Estimates Committee created by executive order of the  
1280 governor.

4. *Page 46, Line 1422:*

1422           (B) permitted by Congress; and

5. *Page 48, Line 1457:*

1457           (A) is no longer doing business in ~~{the}~~ this state; and

6. *Page 48, Lines 1464 through 1467:*

1464           (b) the tax rate ~~{imposed by}~~ :

(i) (A) for a seller that collects a tax in accordance with Subsection 59-12-107(1)(b), described in Subsection 59-12-103(2)(b)(ii); or  
(B) for a seller other than a seller described in Subsection (2)(b)(i)(A), described  
in Subsection 59-12-103(2)(a):

1465        {~~(i)~~}    (ii) imposed    on the motor vehicle's purchase price; and  
1466        {~~(ii)~~}    (iii) imposed    on the date the motor vehicle was purchased by the  
                 person that owns the motor  
1467    vehicle at the time of the repossession.

7. *Page 73, Lines 2250 through 2252:*

2250        (b) The commission shall proportionally reduce    {~~quarterly~~}    monthly  
                 distributions to any county,  
2251    city, or town that, but for the reduction, would receive a distribution in excess of 1% of the  
2252    sales and use tax revenue collected within the boundaries of the county, city, or town.

8. *Page 123, Lines 3794 through 3795:*

3794        (C) on any amounts paid or charged by a seller that collects a tax under  
                 Subsection  
3795    59-12-107(1)(b).

**MOTION:** Chair Bramble moved to adopt the amendments.

The motion passed unanimously.

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

**MOTION:** Chair Bramble moved to transmit the bill with a favorable recommendation as amended.

The motion passed unanimously.

3. **2nd Sub. H.J.R. 1 Resolution Regarding Property Tax on Personal Property**  
*(J. Dougall)*

Chair Bramble explained the bill.

**MOTION:** Chair Bramble moved to transmit the bill with a favorable recommendation.

The motion passed unanimously.

**4. 2nd Sub. H.B. 338 Property Tax Exemption for Business Personal Property**  
*(J. Dougal)*

Chair Bramble explained the bill.

**MOTION:** Chair Bramble moved to transmit the bill with a favorable recommendation.

The motion passed unanimously.

**MOTION:** Chair Bramble moved to adjourn.

The motion passed unanimously at 4:30 p.m.

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Sen. Curtis Bramble, Committee Chair