

**MINUTES OF THE  
HOUSE REVENUE AND TAXATION  
STANDING COMMITTEE  
Room 445 - State Capitol, State Capitol Complex**

**January 27, 2009**

MEMBERS PRESENT:      Rep. Todd Kiser, Chair  
                                 Rep. Gage Froerer, Vice Chair  
                                 Rep. Sheryl Allen  
                                 Rep. Tim M. Cosgrove  
                                 Rep. John Dougall  
                                 Rep. Susan Duckworth  
                                 Rep. Julie Fisher  
                                 Rep. Wayne Harper  
                                 Rep. Greg Hughes  
                                 Rep. Eric Hutchings  
                                 Rep. Christine Johnson  
                                 Rep. Carol Spackman Moss  
                                 Rep. Merlynn T. Newbold  
                                 Rep. Stephen Sandstrom  
                                 Rep. Jennifer Seelig  
                                 Rep. Evan Vickers

STAFF:                      Bryant Howe, Assistant Director  
                                 Rosemary Young, Secretary

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

Rep. Kiser called the meeting to order at 8:11 a.m. and invited committee members and staff to introduce themselves.

**H.B. 20              Repeal of Certain Income Tax Credits and Contributions (*Rep. Julie Fisher*)**

Rep. Fisher introduced the bill and explained it to the committee assisted by Bruce Johnson, Utah State Tax Commission. Greg Sheehan, Division of Wildlife Resources spoke in favor of the bill.

**MOTION:**      Rep. Dougall moved to transmit H.B. 20 with a favorable recommendation. The motion passed unanimously with Rep. Allen, Rep. Hughes, Rep. Hutchings, Rep. Newbold, and Rep. Froerer absent for the vote.

**MOTION:**      Rep. Dougall moved that H.B. 20 be placed on the Consent Calendar. The motion passed unanimously with Rep. Allen, Rep. Hughes, Rep. Hutchings, Rep. Newbold, and Rep. Froerer absent for the vote.

**H.B. 23      Certified Tax Rate Amendments (*Rep. F. Hunsaker*)**

**MOTION:** Rep. Dougall moved to substitute H.B. 23 with 1st Substitute H.B. 23. The motion passed unanimously with Rep. Allen, Rep. Hughes, Rep. Hutchings, and Rep. Newbold absent for the vote.

Rep. Hunsaker introduced the bill and explained it to the committee.

Bruce Johnson, Utah State Tax Commission, and Angela Oakes, Associate General Counsel, Office of Legislative Research and General Counsel, spoke to the bill. Larry Richardson, Salt Lake County Treasurer, and Mark Altom, Davis County Treasurer, spoke against the bill. Royce Van Tassell, Utah Taxpayers Association spoke in favor of the bill.

**MOTION:** Rep. Newbold moved to transmit 1st Substitute H.B. 23 with a favorable recommendation. The motion passed with Rep. Duckworth, Rep. Johnson, and Rep. Moss voting in opposition and Rep. Allen and Rep. Hughes absent for the vote.

**H.B. 28      Personal Property Tax Amendments (*Rep. C. Frank*)**

Rep. Frank introduced the bill and explained it to the committee. Lee Gardner, Salt Lake County Assessor, spoke to the bill.

**MOTION:** Rep. Froerer moved to transmit H.B. 28 with a favorable recommendation. The motion passed unanimously with Rep. Allen, Rep. Fisher, Rep. Hughes, and Rep. Moss absent for the vote.

**MOTION:** Rep. Dougall moved that H.B. 28 be placed on the Consent Calendar. The motion passed unanimously with Rep. Allen, Rep. Fisher, Rep. Hughes, and Rep. Moss absent for the vote.

**H.B. 57      Exemptions from Requirements to Deduct and Withhold an Income Tax (*Rep. C. Frank*)**

**MOTION:** Rep. Harper moved to amend H.B. 57 as follows:

*1. Page 1, Line 26 through Page 2, Line 28:*

26    **Other Special Clauses:**

27            ~~{None}~~    **This bill has retrospective operation for a taxable year beginning on or after January 1, 2009.**

28    **Utah Code Sections Affected:**

2. *Page 3, Line 66:*

66 from or connected with Utah sources.

= Section 2. Retrospective operation.

This bill has retrospective operation for a taxable year beginning on or after January 1, 2009.

The motion to amend passed unanimously with Rep. Allen, Rep. Fisher, Rep. Hughes, Rep. Moss, and Rep. Froerer absent for the vote.

Rep. Frank introduced H.B. 57 as amended and explained it to the committee. Bruce Johnson, Utah State Tax Commission spoke in favor of the bill.

**MOTION:** Rep. Newbold moved to transmit H.B. 57 as amended with a favorable recommendation. The motion passed unanimously with Rep. Hughes and Rep. Moss absent for the vote.

**H.B. 54      Amendments to Vehicle Registration Requirements (*Rep. F. Gibson*)**

Rep. Gibson introduced the bill and explained it to the committee. Bruce Johnson, Utah State Tax Commission spoke in favor of the bill.

**MOTION:** Rep. Cosgrove moved to transmit H.B. 54 with a favorable recommendation. The motion passed unanimously with Rep. Hughes and Rep. Moss absent for the vote.

**H.B. 55      Amendments to Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax Act (*Rep. W. Harper*)**

Rep. Harper introduced the bill and explained it to the committee. Bruce Johnson, Utah State Tax Commission spoke in favor of the bill.

**MOTION:** Rep. Fisher moved to transmit H.B. 55 with a favorable recommendation. The motion passed unanimously with Rep. Hughes and Rep. Hutchings absent for the vote.

**MOTION:** Rep. Vickers moved that H.B. 55 be placed on the Consent Calendar. The motion passed unanimously with Rep. Hughes and Rep. Hutchings absent for the vote.

**H.B. 58      Sales and Use Tax - Determining the Location of Certain Transactions (*Rep. W. Harper*)**

Rep. Harper introduced the bill and explained it to the committee. Bruce Johnson, Utah State Tax Commission spoke in favor of the bill.

**MOTION:** Rep. Newbold moved to transmit H.B. 58 with a favorable recommendation. The motion passed with Rep. Fisher voting in opposition and Rep. Allen and Rep. Hutchings absent for the vote.

The following bills were not considered in this meeting.

**H.B. 35**      **Nonrefundable Higher Education Tuition Credit** (*Rep. J. Dougall*)

**H.B. 65**      **Reporting of Certain Transactions Exempt from Sales and Use Taxes** (*Rep. Julie Fisher*)

**H.B. 67**      **Public Hearings on Property Tax Increases** (*Rep. G. Froerer*)

**H.B. 80**      **Study on Taxpayer Advocate Program** (*Rep. K. Grover*)

**MOTION:** Rep. Seelig moved to adjourn. The motion passed unanimously with Rep. Allen and Rep. Hutchings absent for the vote.

Rep.Kiser adjourned the meeting at 9:49 a.m.

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Rep. Todd E. Kiser, Chair