



164           (9) (a) Beginning on January 1, 2009, and ending on December 31, 2009, a county's  
165 certified tax rate ~~{shall}~~ may be increased at the request of the county  
legislative body by the amount necessary to offset up to the total amount of  
166 sales and use taxes:  
167           (i) collected within the boundaries of the county:  
168           (A) including the sales and use taxes collected within the cities and towns within the  
169 county; and  
170           (B) under Chapter 12, Part 2, Local Sales and Use Tax Act; and  
171           (ii) that the commission redistributes:  
172           (A) from an original recipient political subdivision as defined in Section 59-12-210.1  
173 to a secondary recipient political subdivision as defined in Section 59-12-210.1;  
174           (B) as a result of the review, recalculations, and corrected distribution of taxes due  
175 from telecommunications providers initiated by the commission; and  
176           (C) if the redistribution to the secondary recipient political subdivision  
occurs on or after July 1, 2008, but on or before June 15, 2009.  
177           (b) Beginning on January 1, 2010, and ending on December 31, 2010, a county's  
178 certified tax rate shall be decreased by the amount necessary to offset ~~{the}~~ an  
increase ~~{described}~~ made in accordance with  
179 Subsection (9)(a).

3. *Page 11, Lines 315 through 319:*

315           (2) Subject to Subsection (3), the commission may make a redistribution to a  
secondary  
316 recipient political subdivision in an amount equal to the eligible portion of qualifying sales  
and  
317 use tax revenues if:  
318           (a) the commission provides written notice to the following ~~{at least~~  
~~30}~~ within 15 days ~~{before}~~ after the  
319 commission ~~{makes}~~ determines to make the redistribution:

The motion passed unanimously.

Sen. Niederhauser relinquished the chair to Sen. Bramble.

Mr. White and Mr. Gardner spoke in favor of the bill. Mr. Johnson and Mr. Tew spoke to the bill.

**MOTION:** Sen. Romero moved to adopt S.B. 235 as amended with a favorable

recommendation.

The motion passed unanimously.

Sen. Bramble returned the Chair to Sen. Niederhauser

## 2. S.B. 210 - Amendments to Property Tax

Sen. Curtis Bramble presented and explained the bill.

Sen. Niederhauser relinquished the Chair to Sen. Stowell

**MOTION:** Sen. Bramble moved Amendment #1 to S.B. 210.

### 1. Page 3, Lines 79 through 84:

- 79           (6) ~~{For}~~ (a) Except as provided in Subsection (6)(b), for calendar years  
beginning on or after January 1, 2009 and ending on or before
- 80           December 31, 2010, the method for determining the fair market value of an  
aircraft , aircraft type, or mobile flight equipment assessed under this part is equal  
to:
- 81           ~~{(a)}~~ (i) the value referenced in the Used Price for Avg Acft Wholesale  
column of the
- 82           Airliner Price Guide by make, model, series, and year of manufacture; minus
- 83           ~~{(b)}~~ (ii) 20% of the value described in Subsection (6)(a) (i) .  
(b) Notwithstanding Subsection (6)(a), for calendar years beginning on or  
after January 1, 2009 and ending on or before December 1, 2010, the method for  
determining the fair market value of an aircraft not listed in the Airliner Price Guide  
is equal to:  
(i) the value references in the Average Wholesale column of the Aircraft  
Bluebook Price Digest by make, model, series, and year of manufacture; minus  
(ii) 20% of the value described in Subsection (6)(b)(ii).
- 84           Section 2. Retrospective operation.

The motion passed with Sen. Niederhauser absent for the vote.

**MOTION:** Sen. Bramble moved to adopt S.B. 210 as amended with a favorable recommendation.

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

**MOTION:** Sen. Bramble moved that S.B.210 as amended be placed on the Consent Calendar.

The motion passed unanimously.

**3. H.B. 140 Motor Vehicle Registration Fee Amendments**

Rep. Craig Frank presented and explained the bill.

**MOTION:** Sen. Bramble moved to adopt H.B. 140 with a favorable recommendation.

The motion passed unanimously with Sens. Niederhauser and Stephenson absent for the vote.

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

Chair Stowell adjourned the meeting at 9:50 a.m.

Minutes were reported by Lorna Wells, Committee Secretary.

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Sen. Wayne L. Niederhauser, Committee Chair