

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
WEDNESDAY, JANUARY 27, 2009, 8:30 A.M.
ROOM 250, STATE CAPITOL**

Members Present: Sen. J. Stuart Adams, Chair
 Sen. Wayne L. Niederhauser
 Sen. Curtis S. Bramble
 Sen. Ross Romero
 Sen. Howard A. Stephenson
 Sen. Dennis Stowell
 Sen. John Valentine
 Sen. Brent Goodfellow

Staff Present: Phillip V. Dean, Office of Legislative Research & General Counsel
 Karen Allred, Committee Secretary

Public Speakers Present: Bruce Johnson, Chairman, Utah State Tax Commission
 Peter Cannon, Citizens for Tax Fairness

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

Committee Chair Adams called the meeting to order at 8:40 a.m.

1. **S.B. 27 Sales and Use Tax Definition of Tangible Personal Property** (L. Hillyard)

Sen. Hillyard explained the bill and answered questions from the committee.

Bruce Johnson, Chairman, Utah State Tax Commission, further clarified the bill.

MOTION: Sen. Bramble moved to pass S.B. 27 out of committee with a favorable recommendation.

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

2. **S.B. 100 Income Tax Credit or Refund Amendments** (C. Bramble)

Sen. Bramble explained the bill. Bruce Johnson, Chairman, Utah State Tax Commission, further clarified the bill.

MOTION: Sen. Valentine moved to pass S.B. 100 out of committee with a favorable recommendation.

The motion passed unanimously.

MOTION: Sen. Bramble moved that S.B. 100 be placed on the Consent Calendar.

The motion passed unanimously.

3. S.B. 92 Amendments to Revenue and Taxation Title (C. Bramble)

Sen. Bramble introduced the bill and 1st Sub. 92 was distributed.

MOTION: Sen. Bramble moved to delete in title and body S.B. 92 and replace it with 1st Sub. S.B. 92.

The motion passed unanimously.

Sen. Bramble explained 1st Sub. S.B. 92. Peter Cannon, Citizens for Tax Fairness, expressed concerns about the bill.

MOTION: Sen. Bramble moved to adjourn.

The motion passed unanimously.

The meeting adjourned at 9:08 a.m.

Sen. J. Stuart Adams, Committee Chair