

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
TUESDAY, JANUARY 25, 2011  
ROOM 215 STATE CAPITOL**

Members Present: Sen. Curt S. Bramble, Chair  
Sen. J. Stuart Adams  
Sen. Wayne Niederhauser  
Sen. John Valentine  
Sen. Howard A. Stephenson  
Sen. Dennis Stowell  
Sen. Ben McAdams  
Sen. Ross Romero

Staff Present: Phillip V. Dean, Policy Analyst  
Karen Allred, Committee Secretary

Public Speakers Present: Bruce Johnson, Utah Tax Commission  
Keith Prescott, Chair, Utah Tax Review Commission  
Jackie Evans, Research Director, Utah Taxpayers Association  
Tim Larsen, Utah Association of Certified Public Accountants

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

Chair Bramble called the meeting to order at 4:09 p.m.

1. **S.B. 21 Tax Revisions** (*W. Niederhauser*)

Sen. Niederhauser presented the bill and the following amendment was distributed:

1. *Page 14, Lines 407 through 415:*

407           (5) (a) If an individual is considered to have domicile in this state in accordance with  
408 this section, the individual's spouse is considered to have domicile in this state.  
409           (b) For purposes of this section, an individual is not considered to have a spouse if:  
410           (i) the individual is legally separated or divorced from the spouse; or  
411           (ii) the individual and the individual's spouse claim married filing separately filing  
412 status for purposes of filing a federal individual income tax return for the taxable year.  
413           (c) ~~{For}~~ **Except as provided in Subsection (5)(b)(ii), for** purposes of this  
              section, an individual's filing status on a federal individual  
414 income tax return or a return filed under this chapter may not be considered in determining  
415 whether an individual has a spouse.

**MOTION:** Sen. Niederhauser moved to adopt the amendment.

The motion passed unanimously with Sens. Adams, Valentine and Stephenson absent for the vote.

Sen. Niederhauser further explained the bill.

Bruce Johnson, Utah Tax Commission, and Keith Prescott, Chair, Utah Tax Review Commission, further clarified the bill and answered questions from the committee.

Jackie Evans, Research Director, Utah Taxpayers Association spoke in support of the bill.

Tim Larsen, Utah Association of Certified Public Accountants (UACPA), spoke to the bill.

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

The motion passed unanimously.

Chair Bramble adjourned the meeting at 4:40 p.m.

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Sen. Curt Bramble, Committee Chair