

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
TUESDAY, FEBRUARY 1, 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
Kathy Helgesen, Committee Secretary

Public Speakers Present: Bruce Johnson, Commissioner, Utah State Tax Commission
Travis Parishonts, CEO, Cedar Band Enterprises
Lee Gardner, Salt Lake County Assessor
Chris Bleak, Utah Association Chartered Public Schools

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

Chair Bramble called the meeting to order at 4:18 p.m.

Approval of Minutes

MOTION: Sen. McAdams moved to approve the minutes of the January 25, 2011, meeting.

The motion passed unanimously with Sen. Romero, Sen. Valentine, and Sen. Stephenson absent for the vote.

1. SB0021 - Tax Revisions (W. Niederhauser)

Sen. Niederhauser and Mr. Johnson presented a 1st Substitute to the bill.

MOTION: Sen. Niederhauser moved to delete in title and body S.B. 21 and replace it with 1st Substitute S. B. 21.

The motion passed unanimously with Sen. Stephenson and Sen. Romero absent for the vote.

MOTION: Sen. Niederhauser moved to send 1st Substitute S.B. 21 out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Stephenson and Sen. Romero absent for the vote.

2. **SB16 - State Tax Commission Tax, Fee, or Charge Administration and Collection Amendments (W. Niederhauser)**

Sen. Niederhauser presented 1st Substitute S.B.16.

Mr. Johnson spoke in support of the bill.

MOTION: Sen. Valentine moved to delete in title and body S.B. 16 and replace it with 1st Substitute S.B. 16.

The motion passed unanimously with Sen. Stephenson and Sen. Romero absent for the vote.

MOTION: Sen. Niederhauser moved to send 1st Substitute S.B. 16 out of committee with a favorable recommendation.

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

3. **SB0122 - Tax Exemption for Cedar Band of Paiute Tribe (D. Stowell)**

Sen. Stowell and Mr. Parishonts presented the bill amendments.

1. *Page 6, Lines 170 through 175:*

170 (c) The reduction described in Subsection (10)(b), begins ~~{ the later of }~~ the
 first day of the
171 first calendar quarter after **a 60-day period beginning on the later of** ;
172 (i) the day on which an agreement with the commission required by Subsection
 (10)(b)
173 is executed; and
174 (ii) the first day on which the Cedar Band imposes a tax on the sale, use, or receipt
 for
175 sale or use of motor fuel.

2. *Page 15, Lines 433 through 438:*

433 (c) The reduction described in Subsection (13)(b), begins ~~{ the later of }~~ the
 first day of the
434 first calendar quarter after **a 60-day period beginning on the later of** ;
435 (i) the day on which an agreement with the commission required by Subsection

- (13)(b)
436 is executed; and
437 (ii) the first day on which the Cedar Band imposes a tax on the sale, use, or receipt
for
438 sale or use of special fuel.

MOTION: Sen. Stowell moved to adopt the amendment.

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

Sen. Stowell asked to hold the bill for a future meeting.

MOTION: Sen. Valentine made a motion to move to the next item on the agenda.

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

4. **SB0030 - Extension of Recycling Market Development Zone Act and Related Tax Credits (J. Valentine)**

Sen. Valentine presented the bill. After discussion, Sen. Valentine asked to hold the bill for a future meeting.

5. **SB0125 - Property Tax Exemption Amendments (C. Bramble)**

Sen. Bramble presented the bill.

MOTION: Sen. Bramble moved to delete in title and body S. B. 125 and replace with 1st Substitute S.B. 125.

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

Mr. Gardner spoke to the bill. Mr. Bleak spoke in support of the bill.

MOTION: Sen. Bramble moved to send 1st Substitute S.B. 125 forward with a favorable recommendation.

The motion passed 7-1-0 with Sen. Romero voting against the bill.

6. **HB0037 - Determination of State Taxable Income (E. Vickers)**

Rep. Vickers presented the bill.

Mr. Johnson spoke in support of the bill.

MOTION: Sen. Valentine moved to send H.B. 37 forward with a favorable recommendation.

The motion passed unanimously.

7. **HB038 - Severance Tax Amendments (E. Vickers)**

Rep. Vickers presented the bill.

Mr. Johnson Spoke in support of the bill.

MOTION: Sen. Adams moved to send H.B. 38 forward with a favorable recommendation.

The motion passed unanimously.

8. **HB0036 - Assessment, Collections, and Refunds Act Amendments (T. Kiser)**

Rep. Kiser presented the bill.

MOTION: Sen. Valentine moved to send H.B. 36 forward with a favorable recommendation.

The motion passed unanimously.

MOTION: Sen. Niederhauser moved to adjourn.

Chair Bramble adjourned the meeting at 6:00 p.m.

Minutes were reported by Kathy Helgesen, Committee Secretary.

Sen. Curt Bramble, Committee Chair