

**MINUTES OF THE  
HOUSE REVENUE AND TAXATION  
STANDING COMMITTEE**

**Room 445 - State Capitol**

February 6, 2012

**MEMBERS PRESENT:** Rep. Patrick Painter, Chair  
Rep. David Butterfield, Vice Chair  
Rep. Stewart Barlow  
Rep. Joel Briscoe  
Rep. Mel Brown  
Rep. Tim Cosgrove  
Rep. John Dougall  
Rep. Susan Duckworth  
Rep. Steve Eliason  
Rep. Gage Froerer  
Rep. Francis Gibson  
Rep. Eric Hutchings  
Rep. Brian King  
Rep. Merlynn Newbold  
Rep. Jim Nielson

**MEMBERS EXCUSED:** Rep. Wayne Harper

**STAFF PRESENT:** Mr. Phil Dean, Policy Analyst  
Ms. An Bradshaw, Secretary

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

Chair Painter called the meeting to order at 9:12 a.m.

**H.J.R. 12     Joint Resolution on Property Tax Exemption for Certain Military Personnel  
(Rep. S. Sandstrom)**

Rep. Sandstrom introduced the joint resolution to the committee.

Spoke for the resolution: Major Aaron Drake, Utah National Guard

**MOTION:** Rep. Cosgrove moved to pass H.J.R. 12 out of committee with a favorable recommendation. The motion passed unanimously with Rep. Dougall, Rep. Duckworth, Rep. King, and Rep. Butterfield absent for the vote.

**H.B. 312      Veteran Employment Tax Credit (Rep. D. Ipson)**

Rep. Ipson introduced the bill and a proposed amendment to the committee.

**MOTION:**    Rep. Newbold moved to amend the bill as follows:

1. *Page 2, Lines 42 through 48:*

- 42            (ii) within the last two years, has exhausted the unemployment benefits under  
43            Subsection (2)(a) ~~(i)~~ ; and  
44            (b) works for the corporation at least 35 hours per week for not less than 45 of the 52  
45            weeks following the recently deployed veteran's start date for the employment.  
46            (3) A tax credit:  
47            (a) earned under this section shall be claimed ~~{for}~~ **beginning in** the year  
              the requirements of  
48            Subsection (2) are met;

2. *Page 2, Line 53 through Page 3, Line 66:*

- 53            (4) A corporation that claims a tax credit under this section shall retain the following  
54            for each recently deployed veteran for which a tax credit is claimed under this section:  
55            (a) the recently deployed veteran's:  
56            (i) name;  
57            (ii) taxpayer identification number;  
58            (iii) last known address; ~~{and}~~  
59            (iv) start date for the employment; **and**  
              **(v) documentation establishing that the recently deployed veteran was**  
              **employed as required under Subsection (2)(b) ;**  
60            (b) documentation provided by the recently deployed veteran's military service unit  
61            establishing that the recently deployed veteran is a recently deployed veteran; **and**  
62            (c) a signed statement from the Department of Workforce Services that the recently  
63            deployed veteran meets the requirements of Subsection (2)(a) regarding unemployment  
64            benefits ~~{; and~~  
65            ~~(d) a signed statement that the corporation has employed the recently deployed~~  
              ~~veteran~~  
66            ~~as required under Subsection (2)(b);~~ .

3. *Page 4, Lines 94 through 96:*

94           (3) A tax credit:  
95           (a) earned under this section shall be claimed ~~{for}~~ beginning in the year  
              the requirements of  
96           Subsection (2) are met;

4. *Page 4, Lines 101 through 115:*

101           (4) A claimant, estate, or trust that claims a tax credit under this section shall retain  
              the  
102           following for each recently deployed veteran for which a tax credit is claimed under this  
103           section:  
104           (a) the recently deployed veteran's:  
105           (i) name;  
106           (ii) taxpayer identification number;  
107           (iii) last known address; ~~{and}~~  
108           (iv) start date of the employment; and  
              = (v) **documentation establishing that the recently deployed veteran was**  
              **employed as required under Subsection (2)(b);**  
109           (b) documentation provided by the recently deployed veteran's military service unit  
110           establishing that the recently deployed veteran is a recently deployed veteran; and  
111           (c) a signed statement from the Department of Workforce Services that the recently  
112           deployed veteran meets the requirements of Subsection (2)(a) regarding unemployment  
113           benefits ~~{, and~~  
114           — (d) **a signed statement that the claimant, estate, or trust has employed the**  
              **recently**  
115           **deployed veteran as required under Subsection (2)(b);** .

The motion passed unanimously with Rep. Dougall, Rep. Duckworth, Rep. King, and Rep. Butterfield absent for the vote.

**MOTION:** Rep. Briscoe moved to pass H.B. 312 out favorably as amended. The motion passed unanimously with Rep. Dougall and Rep. Froerer absent for the vote.

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**MOTION:** Rep. Gibson moved to adjourn the meeting. The motion passed unanimously with Rep. Dougall and Rep. Froerer absent for the vote.

Chair Painter adjourned the meeting at 9:43 a.m.

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Rep. Patrick Painter, Chair