

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
ROOM 215 STATE CAPITOL
January 30, 2012
2:10 P.M.**

Members Present: Sen. Curtis S. Bramble, Chair
 Sen. Stuart Adams
 Sen. Wayne L. Niederhauser
 Sen. Howard A. Stephenson
 Sen. John L. Valentine
 Sen. Ben McAdams
 Sen. Ross I. Romero

Staff Present: Mr. Phillip V. Dean, Policy Analyst
 Ms. Kathy Helgesen, Committee Secretary

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

Committee Chair Bramble called the meeting to order at 2:15 p.m..

Approval of Minutes

MOTION: Sen. McAdams moved to approve minutes of the January 26, 2012 meeting. The motion passed unanimously with Sen. Adams, Sen. Niederhauser, Sen. Romero, and Sen. Valentine absent for the vote.

H.B. 31 Taxes and Fees on Emergency Medical Aircraft (*Rep. P. Painter*)

Sen. Bramble introduced and explained the bill.

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously, with Sen. Adams, Sen. Niederhauser, Sen. Romero, and Sen. Valentine absent for the vote.

H.B. 35 Extension of Recycling Market Development Zone Tax Credits (*Rep. W. Harper*)

Rep. Harper introduced and explained the bill.

Spoke for the bill: Candace Daly

Spoke against the bill: Matthew Piccolo, Sutherland Institute

Spoke to the bill: Allison Rowland, Director of Research & Budget, Voices for Utah Children

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed, with Sen. McAdams voting in opposition to the bill.

MOTION: Sen. Bramble moved to have the Revenue and Taxation Interim Committee:
(a) conduct a comprehensive review of tax credits and exemptions to determine if they are meeting their objectives, and
(b) examine the possibility of dynamic fiscal notes.

The motion passed unanimously.

H.B. 42 Permanent Community Impact Fund Board Grants (*Rep. P. Painter*) (Sen. C. Bramble)

Sen. Bramble introduced and explained the bill.

Spoke to the bill: Gordon Walker, Division of Housing and Community Development

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously.

S.B. 112 Multi-channel Video or Audio Service Tax Amendments (*Sen. W. Niederhauser*)

Sen. Niederhauser introduced and explained the bill.

Spoke for the bill: Bill Shaw, General Manager, Baja Broadband

Spoke against the bill: David Grimshaw, Direct TV employee
Analea Patterson, attorney for Direct TV

Spoke to the bill: Allison Rowland, Voices for Utah Children
Jerry Oldroyd, attorney

MOTION: Sen. Niederhauser moved to pass the bill out favorably. The motion passed unanimously.

S.B. 143 Income Tax - Pass-through Entities (*Sen. W. Niederhauser*)

Sen. Niederhauser introduced and explained the bill.

Spoke for the bill: Bruce Johnson, Commissioner, Utah State Tax Commission

MOTION: Sen. Niederhauser moved to pass the bill out favorably. The motion passed unanimously with Sen. McAdams and Sen. Romero absent for the vote.

MOTION: Sen. Niederhauser moved to adjourn the meeting. The motion passed unanimously, with Sen. McAdams and Sen. Romero absent for the vote.

Chair Bramble adjourned the meeting at 4:15 P.M.

Minutes reported by Kathy Helgesen, Secretary.

Sen. Curt S. Bramble, Committee Chair