

**MINUTES OF THE  
HOUSE REVENUE AND TAXATION  
STANDING COMMITTEE  
Room 445 - State Capitol  
February 17, 2012**

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

**MEMBERS EXCUSED:** Rep. Mel Brown

**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 8:13 a.m.

**MOTION:** Sen. Butterfield moved to approve the minutes of Feb. 13, 2012. The motion passed unanimously with Rep. Cosgrove, Rep. Gibson, and Rep. Hutchings absent for the vote.

**H.B. 385 Sales and Use Tax - Seller Notice Requirements (Rep. W. Harper)**

Rep. Harper introduced the bill to the committee.

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

1. *Page 2, Line 58 through Page 3, Line 64:*

58 (3) The notice required by this section shall state that the:

59 (a) noncollecting seller did not collect a sales or use tax on the sale; **and**

- 60        (b)    { ~~sale may be subject to sales or use taxation;~~  
61    —(c) ~~sale is not exempt from sales or use taxation because it is made over the~~  
          ~~Internet or~~  
62    ~~by other remote means; and~~  
63    —(d)— } purchaser should consult the tax laws of the state in which the sale is made to  
64    determine whether the sale is subject to sales or use taxation.

The motion to amend passed unanimously.

Spoke for the bill:                Ms. Betsy Burton, The King's English Bookshop

Spoke against the bill:            Mr. Jonathan Johnson, Overstock.com, Inc.

**MOTION:**   Rep. Newbold moved to pass the bill out favorably as amended. The motion failed with Rep. Cosgrove, Rep. Eliason, Rep. Harper, Rep. Newbold, and Rep. Painter voting in favor of the motion.

Chair Painter relinquished the chair to Vice Chair Butterfield.

**H.B. 174        Sales and Use Tax Allocations for Water Resources Construction Fund (*Rep. P. Painter*)**

Rep. Painter introduced the bill to the committee with the assistance of Mr. Dennis Strong, Utah Division of Water Resources, who spoke for the bill.

Spoke for the bill:                Mr. Fred Finlinson, Utah Water Coalition

Spoke against the bill:            Mr. Royce Van Tassell, Utah Taxpayers Association  
  Ms. Allison Rowland, Voices for Utah Children  
  Ms. Christi Nuffer, Citizens for Dixie's Future

**MOTION:**   Rep. Froerer moved to pass the bill out favorably. The motion passed with Rep. Briscoe, Rep. Cosgrove, Rep. Dougall, Rep. King, and Rep. Newbold voting in opposition. Rep. Harper was absent for the vote.

**H.B. 41        Property Taxation of Business Personal Property (*Rep. P. Painter*)**

**MOTION:**   Rep. Painter moved to replace HB41 with 1st Sub. HB41. The motion passed unanimously with Rep. Briscoe and Rep. Harper absent for the vote.

**1st Sub. H.B. 41        Property Taxation of Business Personal Property (*Rep. P. Painter*)**

Rep. Painter introduced the bill to the committee.

Spoke for the bill: Ms. Candace Daly, National Federation of Independent Businesses

Spoke against the bill: Ms. Kathleen Howell, Cache County Assessor's Office  
Mr. Lee Gardner, Salt Lake County Assessor's Office  
Ms. Allison Rowland, Voices for Utah Children

**MOTION:** Rep. Newbold moved to pass the bill out favorably. The motion passed with Rep. Briscoe and Rep. Cosgrove voting in opposition. Rep. Harper was absent for the vote.

**H.B. 401 Off-highway Vehicle Revisions (*Rep. P. Painter*)**

Rep. Painter introduced the bill to the committee.

Spoke for the bill: Mr. Chris Haller, Utah State Parks

**MOTION:** Rep. Dougall moved to pass the bill out favorably. The motion passed unanimously with Rep. Harper absent for the vote.

**S.B. 58 Property Tax Valuation Amendments (*Sen. W. Niederhauser*)**

This bill was not heard.

Chair Painter resumed the chair.

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

Chair Painter adjourned the meeting at 9:53 a.m.

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Rep. Patrick Painter, Chair

House Revenue and Taxation Standing Committee  
February 17, 2012  
Page 4