

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

**Room 445 - State Capitol**

February 11, 2013

**MEMBERS PRESENT:** Rep. Jim Nielson, Vice Chair  
Rep. Jake Anderegg  
Rep. Joel Briscoe  
Rep. Tim Cosgrove  
Rep. Steve Eliason  
Rep. Gage Froerer  
Rep. Francis Gibson  
Rep. Eric Hutchings  
Rep. Brian King  
Rep. John Knotwell  
Rep. Kay McIff  
Rep. Doug Sagers  
Rep. Jon Stanard  
Rep. Earl Tanner

**MEMBERS EXCUSED:** Rep. Mel Brown  
Rep. Ryan Wilcox

**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.

Vice Chair Nielson called the meeting to order at 8:10 a.m.

**H.J.R. 3      Joint Resolution - Property Tax Exemption for Public Schools (*Rep. D. Brown*)**

Rep. Derek Brown introduced the joint resolution to the committee with the assistance of Mr. Chris Bleak, Utah Association of Public Charter Schools.

Spoke against the resolution: Ms. Allison Rowland, Voices for Utah Children

Spoke to the resolution:      Mr. Lee Gardner, Salt Lake County Assessor  
Mr. Brent Gardner, Utah Association of Counties

**MOTION:** Rep. Anderegg moved to pass the resolution out favorably.

**SUBSTITUTE MOTION:** Rep. Sagers moved to hold the resolution. The motion failed with Rep. Anderegg, Rep. Eliason, Rep. Gibson, Rep. Hutchings, Rep. Knotwell, Rep. Stanard, and Rep. Nielson voting in opposition and Rep. Cosgrove and Rep. Eliason absent for the vote.

The original motion to pass the resolution out favorably passed with Rep. Briscoe, Rep. King, Rep. McIff, and Rep. Sagers voting in opposition and Rep. Cosgrove and Rep. Froerer absent for the vote.

**S.B. 35      Property Taxation of Business Personal Property (Sen. W. Harper) (Rep. B. Wilson)**

Sen. Harper introduced the bill to the committee.

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

1. *Page 3, Lines 75 through 79:*

- 75      (3) (a) For the first calendar year in which a taxpayer qualifies for an exemption described in Subsection (2), a county assessor may require a taxpayer to file a signed statement described in Section 59-2-306.
- 76      (b) Notwithstanding Section 59-2-306, for a calendar year in which a taxpayer qualifies
- 77      for an exemption described in Subsection (2) after the calendar year described in Subsection (3)(a) , a signed statement described in Section 59-2-306
- 78      with respect to the taxable tangible personal property that is exempt under Subsection (2)
- 79      may
- 78      only require the taxpayer to certify, under penalty of perjury, that the taxpayer qualifies for
- 79      the
- 79      exemption under Subsection (2).

The motion to amend passed unanimously with Rep. Anderegg, Rep. Cosgrove, Rep. Froerer, and Rep. Gibson absent for the vote.

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

**MOTION:** Rep. Knotwell moved to pass the bill out favorably as amended. The motion passed unanimously with Rep. Anderegg, Rep. Briscoe, Rep. Froerer, and Rep. Gibson absent for the vote.

**S.B. 33        Sales and Use Tax Revisions (*Sen. H. Stephenson*) (**Rep. S. Eliason**)**

Sen. Stephenson introduced the bill to the committee. Rep. Nielson declared a conflict of interest.

Spoke against the bill:        Ms. Allison Rowland, Voices for Utah Children

Spoke to the bill:            Mr. Roger Tew, Utah League of Cities and Towns  
   Mr. Bruce Johnson, Utah Tax Commissioner

**MOTION:**    Rep. Hutchings moved to pass the bill out favorably. The motion passed with Rep. Cosgrove, Rep. King, Rep. McIff, and Rep. Tanner voting in opposition and Rep. Briscoe, Rep. Gibson, and Rep. Knotwell absent for the vote.

**S.B. 34        Special Election Date for Ballot Propositions (*Sen. H. Stephenson*) (**Rep. S. Eliason**)**

Sen. Stephenson introduced the bill to the committee.

Spoke for the bill:        Mr. Ron Mortensen, Citizens for Tax Fairness

**MOTION:**    Rep. Eliason moved to pass the bill out favorably. The motion passed unanimously with Rep. Briscoe, Rep. Gibson, and Rep. Knotwell absent for the vote.

**MOTION:**    Rep. Anderegg moved to adjourn the meeting. The motion passed unanimously with Rep. Briscoe, Rep. Gibson, and Rep. Knotwell absent for the vote.

Vice Chair Nielson adjourned the meeting at 10:00 a.m.