

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

**Room 445 - State Capitol**

February 20, 2013

**MEMBERS PRESENT:** Rep. Ryan Wilcox, Chair  
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

**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 Wilcox called the meeting to order at 4:10 p.m.

**MOTION:** Rep. Knotwell moved to approve the minutes of Feb. 12, 2013 and Feb. 14, 2013. The motion was approved unanimously with Rep. Cosgrove, Rep. Froerer, Rep. Gibson, Rep. Hutchings, and Rep. McIff absent for the vote.

**H.B. 133 Property Tax Sales Revisions (Rep. E. Tanner)**

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

*1. Page 1, Lines 11 through 15:*

- 11 This bill:
- 12 ▶ extends the time period for redeeming property from a tax sale;
- 13 ▶ provides that a county auditor may not take certain actions before the expiration  
of
- 14 the time period for redeeming property; ~~and~~ =

► addresses the disposition of sale funds that are in excess of the amount required to satisfy delinquent taxes, penalties, interest, and administrative costs; and

15           ► makes technical and conforming changes.

2. *Page 4, Lines 102 through 104:*

102           [(7)] (8) Any sale funds {~~which~~} that are in excess of the amount required  
to satisfy the  
103 delinquent taxes, penalties, interest, and administrative costs of the delinquent property  
shall be  
104 treated as unclaimed property under Title 67, Chapter 4a, Unclaimed Property Act , and  
transferred to the Division of Unclaimed Property after the time period described in  
Section 67-4a-210 .

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

Spoke in opposition to the bill:           Mr. Ricky Hatch, Weber County Clerk Auditor  
Mr. Mike Wilkins, Uintah County Clerk Auditor  
Ms. Karla Johnson, Kane County Clerk Auditor  
Mr. Bret Millburn, Davis County Commissioner

**MOTION:**   Rep. Hutchings moved pass the bill out favorably.

**SUBSTITUTE MOTION:**   Rep. Briscoe moved to move to the next item on the agenda. The motion passed unanimously with Rep. Stanard absent for the vote.

**H.B. 199       Fiscal Period for Political Subdivisions (*Rep. D. McCay*)**

Rep. McCay introduced the bill to the committee.

**MOTION:**   Rep. Knotwell moved to replace HB199 with 1st Sub.HB199. The motion passed unanimously with Rep. Stanard absent for the vote.

Spoke in favor of the bill:               Mr. Royce Van Tassell, Utah Taxpayers Association

Spoke in opposition to the bill:       Mr. Brent Gardner, Utah Association of Counties  
Ms. Karla Johnson, Kane County Clerk Auditor  
Mr. Ricky Hatch, Weber County Clerk Auditor  
Mr. Mike Wilkins, Uintah County Clerk Auditor  
Mr. Curtis Koch, Chief Deputy Audit/Finance, Davis County

Spoke to the bill:                       Mr. Wayne Cushing, Salt Lake County Treasurer

**MOTION:** Rep. Knotwell moved to move to the next item on the agenda. The motion passed unanimously with Rep. Froerer absent for the vote.

**H.B. 300 Retention of Sales and Use Tax Collections by Certain Remote Sellers** (*Rep. S. Eliason*)

Rep. Eliason introduced the bill to the committee.

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

1. *Page 4, Lines 117 through 119:*

117           (5) (a) Subject to Subsections (5)(b) through (d), a seller that voluntarily collects and  
118 remits a tax in accordance with Subsection 59-12-107(2)(c)(i) may retain an amount equal  
          to  
119        ~~{-50%}~~    18% of any amounts the seller would otherwise remit to the commission:

The motion to amend passed unanimously with Rep. Froerer absent for the vote.

Spoke in favor of the bill:                    Mr. Mark Griffin, Overstock.com

Spoke in opposition to the bill:            Mr. Dan Dueul, Weber 9/12 Project

**MOTION:** Rep. Briscoe moved to pass the bill out favorably as amended. The motion passed with Rep. Sagers voting in opposition and Rep. Anderegg, Rep. Froerer, and Rep. Tanner absent for the vote.

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

Chair Wilcox adjourned the meeting at 6:31 p.m.