

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING**  
Room 250, State Capitol  
February 4, 2013

Members Present: Sen. Deidre Henderson, Chair  
Sen. Curtis S. Bramble  
Sen. Jim Dabakis  
Sen. Gene Davis  
Sen. Wayne A. Harper  
Scott K. Jenkins  
Sen. Howard A. Stephenson  
Sen. John L. Valentine

Members Absent: Sen. J. Stuart Adams

Staff Present: Mr. Phillip V. Dean, Policy Analyst  
Ms. Nancy A. Skidmore, Committee Secretary

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

Chair Henderson called the meeting to order at 2:12 p.m.

**Approval of Minutes**

**MOTION:** Sen. Davis moved to approve the minutes from Jan 31, 2013. The motion passed unanimously with Sens. Bramble, Stephenson, and Valentine absent for the vote.

**S.B. 124 Sales and Use Tax Exemption for Database Access (*W. Harper*)**

**MOTION:** Sen. Harper moved to replace S.B. 124 with 1st Sub. S.B. 124. The motion passed unanimously, with Sens. Bramble, Stephenson, and Valentine absent for the vote.

**MOTION:** Sen. Harper move to amend 1st Sub. S.B. 124 as follows:

*1. Page 35, Lines 1058 through 1059:*

1058            {~~(98)~~}    (101) (a) Except as provided in Subsection [~~(98)~~] (101)(b), "repairs  
                  or renovations of  
1059    tangible personal property" means:

*2. Page 122, Lines 3760 through 3766:*

3760            (75) amounts paid or charged to access a database:

- 3761 (a) if the primary purpose for accessing the database is to view or retrieve  
information  
3762 from the database; and  
3763 (b) ~~{except for}~~ not including amounts paid or charged for a:  
3764 (i) digital audiowork;  
3765 (ii) digital audio-visual work; or  
3766 (iii) digital book.

The motion passed unanimously, with Sens. Bramble, Stephenson, and Valentine absent for the vote.

Sen. Harper presented and explained this bill.

Spoke for the Bill: Steve Young, Attorney, Holland and Hart

Spoke to the Bill: Bruce Johnson, Commissioner, Tax Commission

**MOTION:** Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously, with Sens. Stephenson absent for the vote.

#### **H.B 54S01 Property Tax and Appraiser Amendments (G. Froerer)**

**MOTION:** Sen. Valentine moved to amend 1st Sub.H.B.54 as follows:

1. *Page 4, Lines 99 through 101:*

- 99 (ii) making an application by telephone or other electronic means within the time  
100 period described in Subsection (2) if the county legislative body passes a resolution under  
101 Subsection ~~{(5)}~~ (7) authorizing applications to be made by telephone or other  
electronic means.

2. *Page 7, Lines 203 through 206:*

- 203 (b) "Opinion of value" means an estimate of fair market value that ~~{is}~~ ;  
204 (i) is made by a licensed appraiser; and  
205 (ii) complies with the Uniform Standards of Professional Appraisal Practice  
206 promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.



Lisa Rutherford

Spoke to the bill: Paul Van Dam, Attorney  
Steve Erickson, Policy Advocate, Utah Audubon Council  
Ty Markham

**MOTION:** Sen. Davis moved to adjourn the meeting. The motion passed unanimously.

Chair Henderson adjourned the meeting at 3:45 p.m.

Minutes reported by Nancy A. Skidmore, Secretary

---

Sen. Deidre Henderson, Committee Chair