

1st Sub. H.B. 84 School District Amendments (Rep. C. Hall)

Rep. Hall explained the bill to the committee.

Spoke for the bill: Aimee Newton, Salt Lake County Council
 Ben McAdams, Salt Lake County Mayor
 Kory Holdaway, citizen
 Ben Horsely, Granite School District

Spoke to the bill: Cameron Diehl, Utah League of Cities and Towns

Spoke against the bill: Brent Bills, Washington County School District
 Christopher Rogers, South Jordan City Council
 Chuck Newton, South Jordan City Council

MOTION: Rep. Anderegg moved to pass the bill out favorably as previously amended. The motion passed with Rep. Cosgrove, Rep. Eliason, and Rep. Wilcox voting in opposition and Rep. Froerer absent for the vote.

H.B. 55 Income Tax Credit for Purchase of Transit Pass (Rep. M. Poulson)

Rep. Poulson explained the bill to the committee with the assistance of Jennifer Rigby-Kohler, Utah Transit Authority.

MOTION: Rep. Briscoe moved to amend the bill as follows:

1. *Page 3, Lines 87 through 88:*

87 (a) pays at least \$125 for the taxable year to purchase one or more **eligible** public transit passes

88 for use by that eligible public transit pass holder;

2. *Page 4, Lines 95 through 96:*

95 (a) 25% of the amount a claimant pays for that taxable year for the purchase of one or
96 more **eligible** public transit passes for use in this state by that eligible public transit pass holder; or

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

Spoke for the bill: Ingrid Griffee, Utah Moms for Clean Air
Carl Ingwell, Clean Air Now!

Spoke against the bill: Royce Van Tassell, Utah Taxpayers Association

MOTION: Rep. Briscoe moved to pass the bill out favorably as amended. The motion failed with Rep. Anderegg, Rep. Froerer, Rep. Knotwell, Rep. Sagers, Rep. Stanard, Rep. Tanner, and Rep. Wilcox voting in opposition.

H.B. 77 Tax Credit for Home-schooling Parent (Rep. D. Lifferth)

Rep. Lifferth explained the bill to the committee.

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

1. *Page 1, Lines 11 through 14:*

- 11 This bill:
12 ▶ defines terms;
13 ▶ provides a nonrefundable tax credit for a home-schooling parent; ~~{and}~~
14 ▶ provides that the tax credit for a home-schooling parent is subject to apportionment ~~{-}~~ ; and
▶ requires the Revenue and Taxation Interim Committee to conduct a study related to the tax credit.

2. *Page 3, Lines 65 through 68:*

- 65 (2) Except as provided in Section 59-10-1002.2, for a taxable year beginning on or after January 1, 2014, but beginning on or before December 31, 2018, a claimant may claim a nonrefundable
66 tax credit against a tax under this chapter of \$500 for each home-schooled child if the claimant,
67 or another claimant who files a joint return under this chapter with the claimant, is a
68 home-schooling parent.

3. *Page 3, Line 74:*

- 74 (5) A claimant may not carry forward or carry back a tax credit under this section.
(6) On or before the November 2018 interim meeting, the Revenue and Taxation Interim Committee shall study the tax credit provided in this section and make

findings and recommendations as to:

(a) the purpose and effectiveness of the tax credit; and

(b) whether the tax credit should be extended, modified, or repealed.

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

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

1. *Page 2, Lines 55 through 56:*

55 (b) "Home-schooled child" means a school-age minor who :

(i) is excused from school

56 attendance in accordance with Subsection 53A-11-102(2) {-} ; and

(ii) a home-schooling parent claims as a dependent under Section 151, Internal Revenue Code, on the home-schooling parent's federal individual income tax return for the taxable year.

2. *Page 3, Lines 65 through 73:*

65 (2) Except as provided in Section 59-10-1002.2 **and subject to the other**
provisions of this section , a claimant may claim a nonrefundable

66 tax credit against a tax under this chapter of \$500 for {-each-} a home-schooled
child if the claimant,

67 or another claimant who files a joint return under this chapter with the claimant, is a
68 home-schooling parent.

69 (3) A home-schooling parent may claim a tax credit under this section regardless of
70 whether the home-schooled child participates in an extracurricular activity in a public
school in

71 accordance with Section 53A-11-102.6

(4) A home-schooling parent may not claim a tax credit under this section if the
home-schooled child is enrolled in a dual enrollment program described in Section
53A-11-102.5 .

72 (4) A tax credit under this section may {-be claimed once per home-schooled
child-} **not exceed \$500** per

73 return for a taxable year.

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

MOTION: Rep. King moved to adjourn. The motion failed with Rep. Briscoe, Rep. Cosgrove, Rep. King, and Rep. Sagers voting in favor and Rep. Froerer absent for the vote.

Spoke against the bill: Matt Ogle, Utah Education Association
 Michael McDonough, teacher

H.B. 93 Property Tax Assessment Amendments (*Rep. B. Greene*)

This bill was not considered.

MOTION: Rep. Knotwell moved to adjourn. The motion passed unanimously.

Chair Wilcox adjourned the meeting at 10:01 a.m.

Ryan D. Wilcox, chair