

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

Room 445, State Capitol

February 18, 2014

**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 Absent:** Rep. Mel Brown

**Staff Present:** Mr. Leif G. Elder, 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 2:11 p.m.

**MOTION:** Rep. Stanard moved to approve the minutes of February 12, 2014. The motion passed unanimously with Rep. Cosgrove, Rep. Froerer, Rep. Gibson, Rep. Hutchings, Rep. McIff, and Rep. Tanner absent for the vote.

**S.B. 155      Apportionment of Income Amendments (*Sen. C. Bramble*)**

Sen. Bramble explained the bill to the committee.

**MOTION:** Rep. Stanard moved to pass the bill out favorably. The motion passed unanimously with Rep. Cosgrove, Rep. Froerer, Rep. Gibson, Rep. Hutchings, and Rep. Tanner absent for the vote.

**MOTION:** Rep. Stanard moved to place SB155 on the Consent Calendar. The motion passed unanimously with Rep. Cosgrove, Rep. Froerer, Rep. Gibson, Rep. Hutchings, and Rep. Tanner absent for the vote.

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

Rep. Lifferth explained the bill to the committee.

Spoke for the bill: Hannah DeForest, citizen  
Elaine Augustine, citizen  
Connor Boyack, Libertas Institute

Spoke against the bill: Deon Turley, Utah Parent Teacher Association  
Mark Mickelsen, Utah Education Association

**MOTION:** Rep. Knotwell moved to pass the bill out favorably as amended on February 14, 2014. The motion passed with Rep. Briscoe, Rep. Cosgrove, Rep. King, and Rep. Nielson voting in opposition and Rep. Eliason, Rep. Gibson, Rep. Hutchings, and Rep. McIff absent for the vote.

**H.B. 193 Appropriations and Budgeting Amendments (Rep. J. Anderegg)**

Rep. Anderegg explained the bill to the committee.

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

1. Page 1, Lines 17 through 19:

17       ▶ requires legislative {~~approval~~} review for the number of full-time  
equivalent contract

18 employees of each internal service fund as part of the annual appropriation process;

▶ authorizes an internal service fund agency that begins a new service or  
introduces a new product between annual general sessions of the Legislature to  
acquire contract employees, if necessary, for that service or product;

▶ requires an internal service fund agency to report any change in the number  
of contract employees to the appropriate legislative appropriations subcommittee for  
review;

19       ▶ provides that if an internal service fund agency operates an internal service fund  
and

2. Page 2, Lines 57 through 58:

57       (iv) ~~{approved}~~ reviewed the number of full-time equivalent contract employees of each  
internal

58 service fund as part of the annual appropriation process; and

3. *Page 3, Lines 72 through 76:*

72 (b) (i) An internal service fund agency that begins a new service or introduces a new  
73 product between annual general sessions of the Legislature may , for that service or  
product:

(A) establish and charge an interim  
74 rate or amount {~~for that service or product~~} ;  
(B) acquire contract employees, if necessary; or  
(C) do a combination of Subsections (4)(b)(i)(A) and (B) .

75 (ii) The internal service fund agency shall {~~submit that~~} ;  
(A) submit the interim rate or amount under Subsection (4)(b)(i) to the  
76 Legislature for approval at the next annual general session ; and  
(B) report any change in the number of contract employees under Subsection  
(4)(b)(i) to the appropriate legislative appropriations subcommittee for review .

The motion passed unanimously with Rep. Eliason, Rep. Gibson, Rep. Hutchings, Rep. Knotwell, and Rep. McIff absent for the vote.

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

**MOTION:** Rep. Knotwell moved to place the bill on the Consent Calendar. After discussion with the committee and sponsor the motion was withdrawn.

**S.B. 123 Interlocal Cooperation Act Revisions (*Sen. J. Valentine*)**

Sen. Valentine explained the bill to the committee.

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

1. *Page 2, Lines 45 through 53*  
*Senate Committee Amendments*  
*2-5-2014:*

45 (B) does not receive a payment of funds from a federal agency or office, state agency  
or  
46 office, political subdivision, or other public agency or office other than a payment that  
does not

47 materially exceed the greater of the fair market value and the cost of a service provided or  
48 property conveyed by the interlocal entity; {+} and {+}  
49 (C) does not receive, expend, or have the authority to compel payment from tax  
50 revenue {+} . {+} ~~{-} and~~  
51 ~~—(D) is substantially a wholesale electric power supplier that supplies minimal or~~  
~~no~~  
52 ~~retail electric power service.}~~  
53 (d) (i) "Use" means to use, own, manage, hold, keep safe, maintain, invest, deposit,

The motion passed unanimously with Rep. Eliason absent for the vote.

**MOTION:** Rep. Gibson moved to pass the bill out favorably as amended. The motion passed unanimously with Rep. Eliason absent for the vote.

**MOTION:** Rep. Nielson moved to place SB123 on the Consent Calendar. The motion passed unanimously with Rep. Eliason absent for the vote.

**S.B. 121 Tobacco Settlement Restricted Account Amendments (*Sen. A. Christensen*)**

Sen. Christensen explained the bill to the committee.

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

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

Chair Wilcox adjourned the meeting at 3:10 p.m.

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**Ryan D. Wilcox, chair**