

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

Room 445, State Capitol  
February 25, 2014

**Members Present:** Rep. Ryan Wilcox, Chair  
Rep. Jim Nielson, Vice Chair  
Rep. Jake Anderegg  
Rep. Joel Briscoe  
Rep. Mel Brown  
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 Sagars  
Rep. Jon Stanard  
Rep. Earl Tanner

**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 4:34 p.m.

**MOTION:** Rep. Knotwell moved to approve the minutes of the February 24, 2014 meeting. The motion passed unanimously with Rep. Anderegg, Rep. Briscoe, Rep. Froerer, and Rep. Sagars absent for the vote.

**H.B. 380**     **Repeal of Housing Relief Expendable Special Revenue Fund** (*Rep. M. Brown*)

Rep. Brown explained the bill to the committee.

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

**MOTION:** Rep. Knotwell moved to place HB380 on the Consent Calendar. The motion passed unanimously with Rep. Froerer, Rep. Gibson, Rep. Hutchings, Rep. King, Rep. Sagars, Rep. Stanard, and Rep. Nielson absent for the vote.

**S.B. 134      Taxation Related Referendum Amendments (*Sen. J. Valentine*)**

Sen. Valentine explained the bill to the committee and provided a handout, "Comparison Between SB134 (as amended) and Current Law."

Spoke for the bill:      Roger Tew, Utah League of Cities and Towns

**MOTION:**      Rep. Cosgrove moved to pass the bill out favorably as amended on February 21, 2014. The motion passed unanimously with Rep. Froerer and Rep. Sagers absent for the vote.

Vice Chair Nielson assumed the chair.

**H.B. 379      Proposed Tax Increase and Bond Proposition Amendments (*Rep. R. Wilcox*)**

Rep. Wilcox explained the bill to the committee.

Spoke to the bill:      Roger Tew, Utah League of Cities and Towns

**MOTION:**      Rep. Anderegg moved to pass the bill out favorably. The motion passed unanimously with Rep. Froerer and Rep. Hutchings absent for the vote.

**H.B. 51      State Tax Commission Report on Tax Provisions (*Rep. J. Briscoe*)**

Rep. Briscoe explained the bill to the committee and provided a handout, "Audit: \$334 million USTAR effort inflated jobs, revenue."

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

1. Page 2, Lines 35 through 39:

- 35            (1) "Designated tax provision" means:  
36            { ~~(a) the property tax residential exemption described in Section 59-2-103;~~ }  
              (a) a property tax exemption provided in:  
              (i) Section 59-2-1104; or  
              (ii) Section 59-2-1106;  
37            (b) a property tax { ~~exemption, deferral, or~~ } abatement provided in  
              { ~~Chapter 2, Part 11,~~  
38            Exemptions, Deferrals, and Abatements } Section 59-2-1107 ;  
39            (c) property tax relief provided in Chapter 2, Part 12, Property Tax Relief;

2. Page 2, Line 55 through Page 3, Line 60:

- 55 (e) a statement of:
- 56 (i) the actual revenue lost to the state or ~~{ a political subdivision }~~ political  
subdivisions as a result of the
- 57 designated tax provision; or
- 58 (ii) if the actual revenue lost to the state or ~~{ a political subdivision }~~ political  
subdivisions cannot be determined
- 59 or may not be disclosed in accordance with Section 59-1-403 or 59-1-404, an estimate of  
the
- 60 revenue lost to the state or ~~{ a political subdivision }~~ political subdivisions as a  
result of the designated tax provision;

The motion passed unanimously with Rep. Froerer, Rep. Hutchings, and Rep. Wilcox absent for the vote.

Chair Wilcox resumed the chair.

**MOTION:** Rep. King moved to hold the bill. The motion passed unanimously with Rep. Brown and Rep. Hutchings absent for the vote.

**H.B. 140 Tax Credit Amendments (Rep. B. King)**

Rep. King explained the bill to the committee.

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

1. Page 3, Lines 68 through 72:

- 68 (5) "Wage requirement" means that an employer pays a person who is homeless  
\$4,000
- 69 or more in wages during a time period that:
- 70 (a) begins on the date of hire; and
- 71 (b) ends no later than ~~{ the last day of a three-calendar-quarter period, the first~~  
day of
- 72 which is the first day of the first calendar quarter that begins on or after the date of  
hire} two calendar quarters after the calendar quarter in which the date of hire  
occurs .

2. *Page 4, Lines 91 through 97:*

- 91           (4) The application:  
92           (a) shall list, for each person who is homeless that the employer employs:  
93           (i) the person's name;  
94           (ii) the person's {taxpayer identification} Social Security number; and  
95           (iii) the person's current address;  
96           (b) shall list the employer's {taxpayer} federal employer identification  
number; and  
97           (c) may require additional information as determined by the department.

3. *Page 5, Lines 137 through 140:*

- 137           (2) {~~No later than 90 days after the date that an employer provides the~~  
~~written notice~~  
138 ~~described in Subsection (1) to the department, the}~~ The department shall  
determine whether {the} an  
139 employer has met the requirements of the participation agreement under Section  
53A-5-304 to  
140 receive a tax credit certificate {-} :  
(a) after the employer provides the written notice described in Subsection (1) to  
the department; and  
(b) no later than 60 days after the date that the employer provides the  
department unemployment insurance wage information;  
(i) for the person who is homeless;  
(ii) as required by Subsection 35A-4-305(8); and  
(iii) for each calendar quarter during which the employer pays wages to meet the  
wage requirement.

4. *Page 5, Lines 144 through 150:*

- 144           (4) A tax credit certificate under this section:  
145           (a) shall list the amount of tax credit allowable for the taxable year in an amount that  
146 does not exceed \$2,000;  
147           (b) shall list the name and {taxpayer identification} federal employer  
number of the employer;  
148           (c) shall list the name, {taxpayer} Social Security identification number,  
and current address of the

- 149 person who is homeless with respect to whom the employer has met the wage requirement;  
and  
150 (d) may include any other information required by the department.

Spoke for the bill:               Linda Hilton, Coalition of Religious Communities  
  Jason Mathis, Salt Lake Chamber and Downtown Alliance  
  Pamela Atkinson, citizen  
  Jay Blain, Utah Education Association

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

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

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

Chair Wilcox adjourned the meeting at 6:21 p.m.

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**Ryan D. Wilcox, chair**