

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

Thursday, January 26, 2017 • 3:00 p.m. • 250 State Capitol

Members Present:

Sen. Howard A. Stephenson, Chair
Sen. Curtis S. Bramble
Sen. Jim Dabakis
Sen. Lincoln Fillmore
Sen. Wayne A. Harper
Sen. Daniel Hemmert
Sen. Deidre M. Henderson

Members Absent:

Sen. Gene Davis

Staff Present:

Mr. Leif G. Elder, Policy Analyst
Nancy Skidmore, Legislative Session Worker

Note: A list of others present, a copy of related materials, and an audio recording of the meeting can be found at le.utah.gov.

Chair Stephenson called the meeting to order at 3:04 p.m.

1. S.B. 23 Sales Tax Exemption for Guides and Outfitters (*Dayton, M.*)

Sen. Margaret Dayton presented the bill with the assistance of Steve Styler, Lobbyist, Guides and Outfitters.

Mr. Wade Lemon, Owner, Wayne Lemon Hunting, spoke in favor of the bill.

Mr. Ted Kimball, Owner, R & K Hunting, spoke in favor of the bill.

Mr. John Valentine, Chairman, Utah State Tax Commission, spoke to the bill.

Mr. Ben Nadolski, Legislative Liaison, Utah Division of Wildlife Services, spoke to the bill.

MOTION: Sen. Fillmore moved to hold S.B. 23. The motion passed with a vote of 7-0-1.

Voting in the affirmative were:

Stephenson H, Bramble C, Dabakis J, Fillmore L, Harper W, Hemmert D,
Henderson D

Absent or not voting was:

Davis G

2. S.B. 16 Sales and Use Tax Exemption Changes (*Bramble, C.*)

Sen. Curtis S. Bramble explained the bill.

Mr. John Valentine, Chairman, Utah State Tax Commission spoke to the bill.

Ms. Rebecca Rockwell, Commissioner, Utah State Tax Commission spoke to the bill.

MOTION: Sen. Bramble moved to pass S.B. 16 out favorably. The motion passed with a vote of 6-1-1.
Voting in the affirmative were:
Stephenson H, Bramble C, Fillmore L, Harper W, Hemmert D, Henderson D
Voting in the negative was:
Dabakis J
Absent or not voting was:
Davis G

3. S.B. 17 Tax Commission Amendments (*Hemmert, D.*)

Sen. Daniel Hemmert explained the bill with the assistance of Rebecca Rockwell, Commissioner, Utah State Tax Commission, and John Valentine, Chairman, Utah State Tax Commission.

MOTION: Sen. Hemmert moved to replace S.B. 17 with 1st Substitute S.B. 17. The motion passed with a vote of 6-0-2.
Voting in the affirmative were:
Stephenson H, Bramble C, Fillmore L, Harper W, Hemmert D, Henderson D
Absent or not voting were:
Dabakis J, Davis G

MOTION: Sen. Bramble moved to amend 1st Substitute S.B. 17 with Amendment #1.

1. *Page 2, Lines 44 through 50:*

44 (b) When the commission holds a meeting described in Subsection (2)(a) on a
45 confidential tax matter described in Subsection (1)(g), the meeting:
46 (i) shall include:
47 (A) the commission's executive director; or
48 (B) the executive director's designee; { ~~and~~ }
49 (ii) may include any other commission employee as determined by the
 commission { }. ; and
 (iii) may not include guidance that constitutes an ex parte communication on a
 taxpayer specific matter.
50 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,
 the

Sen. Bramble's motion to amend 1st Substitute S.B. 17 with Amendment #1 passed with a vote of 5-0-3.

Voting in the affirmative were:

Stephenson H, Bramble C, Fillmore L, Hemmert D, Henderson D

Absent or not voting were:

Dabakis J, Davis G, Harper W

MOTION: Sen. Debakis moved to adjourn. The motion passed with a vote of 5-0-3.

Voting in the affirmative were:

Stephenson H, Bramble C, Fillmore L, Hemmert D, Henderson D

Absent or not voting were:

Debakis J, Davis G, Harper W

Chair Stephenson adjourned the meeting at 5:12 p.m.

Sen. Howard A. Stepheson, Chair