

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

Tuesday, February 7, 2017 • 3:00 p.m. • 250 State Capitol

**Members Present:**

Sen. Howard A. Stephenson, Chair  
Sen. Curtis S. Bramble  
Sen. Jim Dabakis  
Sen. Gene Davis  
Sen. Lincoln Fillmore  
Sen. Wayne A. Harper

Sen. Daniel Hemmert  
Sen. Deidre M. Henderson

**Staff Present:**

Mr. Leif G. Elder, Policy Analyst  
Ms. Nancy Skidmore, Committee Secretary

**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](http://le.utah.gov).

Chair Stephenson called the meeting to order at 3:14 p.m.

**MOTION:** Sen. Henderson moved to approve the minutes of the January 31, 2017 and February 1, 2017 meetings. The motion passed with a vote of 6-0-2.

Yeas:

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Nays:

Abs:

Sen. G. Davis  
Sen. W. Harper

Sen. Henderson assumed the chair and announced that S.B. 142 and S.B. 139 would be presented and discussed together.

**1. S.B. 142 Redevelopment Agency Amendments (*Fillmore, L.*)**

Sen. Fillmore explained the bill.

**2. S.B. 139 Tax Increment Financing Revisions (*Stephenson, H.*)**

Sen. Stephenson explained the bill.

**MOTION:** Sen. Bramble moved to go to the next item on the agenda. The motion passed with a vote of 8-0-0.

Yeas:

Nays:

Abs:

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Sen. Stephenson assumed the chair.

**3. S.B. 150 Local Government Bond Amendments (*Henderson, D.*)**

Sen. Henderson explained the bill.

**MOTION:** Sen. Henderson moved to replace S.B. 150 with 1st Substitute S.B. 150. The motion passed with a vote of 7-0-1.

Yeas:

Nays:

Abs:

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Sen. W. Harper

Mr. Ricky Hatch, Weber County Clerk/Auditor, spoke in favor of the bill.

Mr. Spencer Nitz, Research Analyst, Utah Taxpayers Association, spoke in favor of the bill.

**MOTION:** Sen. Bramble moved to pass 1st Substitute S.B. 150 out favorably. The motion passed with a vote of 8-0-0.

Yeas:

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Nays:

Abs:

**4. S.B. 158 Pass-through Entity Withholding Amendments (*Bramble, C.*)**

Sen. Bramble presented the bill with the assistance of Steve Young, attorney, Holland & Hart.

Mr. Curtis Trader, Chair, Utah Tax Review Commission, spoke against the bill.

Ms. Susan Speer, CEO, Utah Association of Public Accountants, spoke in favor of the bill.

Mr. Jeff Bickel, Managing Partner, Tanner LLC, spoke in favor of the bill.

**MOTION:** Sen. Harper moved to pass S.B. 158 out favorably. The motion passed with a vote of 5-2-1.

Yeas:

Sen. C. Bramble  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert  
Sen. D. Henderson

Nays:

Sen. J. Dabakis  
Sen. H. Stephenson

Abs:

Sen. G. Davis

**5. H.B. 46 Pass-Through Entity Tax Amendments (*Eliason, S.*)**

Rep. Eliason explained the bill.

**MOTION:** Sen. Bramble moved to pass H.B. 46 out favorably. The motion passed with a vote of 7-0-1.

Yeas:

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

Nays:

Abs:

Sen. G. Davis

**6. H.B. 64 Property Tax Relief Amendments (*Peterson, J.*)**

Rep. Peterson explained the bill.

**MOTION:** Sen. Fillmore moved to pass H.B. 64 out favorably. The motion passed with a vote of 7-0-1.

Yeas:

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

Nays:

Abs:

Sen. G. Davis

**MOTION:** Sen. Henderson moved to adjourn. The motion passed with a vote of 7-0-1.

Yeas:

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

Nays:

Abs:

Sen. G. Davis

Chair Stephenson adjourned the meeting at 4:44 p.m.

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Sen. Howard A. Stephenson, Chair