

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

Friday, January 27, 2017 • 2:00 p.m. • 445 State Capitol

**Members Present:**

Rep. Steve Eliason, Chair  
Rep. Douglas V. Sagers, Vice Chair  
Rep. Joel K. Briscoe  
Rep. Gage Froerer  
Rep. Brian M. Greene  
Rep. Ken Ivory  
Rep. Brian S. King  
Rep. Karianne Lisonbee

Rep. Jefferson Moss  
Rep. Tim Quinn  
Rep. Jon E. Stanard

**Members Absent:**

Rep. Brad R. Wilson

**Staff Present:**

Mr. Leif G. Elder, Policy Analyst  
Ms. Linda Service, 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 Eliason called the meeting to order at 2:10 p.m.

**1. 1st Substitute H.B. 49 Social Security Tax Credit (*Westwood, J.*)**

Rep. Westwood explained the bill.

**MOTION:** Rep. Sagers moved to amend 1st Substitute H.B. 49 with Amendment #1 as follows:

1. *Page 5, Lines 130 through 131:*

130 (b) "Social security benefit" means { ~~the same as that term is defined in Section~~  
~~86,~~  
~~131 Internal Revenue Code~~} an amount received by a claimant as a monthly  
benefit in accordance with Social Security Act, 42 U.S.C. Sec. 401 et seq. .

The motion passed with a vote of 6-0-6.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Greene, Rep. Ivory, Rep. King, and  
Rep. Moss.

Nays: None

Absent: Rep. Briscoe, Rep. Froerer, Rep. Lisonbee, Rep. Quinn,  
Rep. Stanard, and Rep. Wilson.

Mr. Danny Harris, AARP Utah, spoke in favor of the bill.

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

**MOTION:** Rep. Ivory moved to amend 1st Substitute H.B. 49 as follows:

2. *Page 5, Lines 141 through 143:*

141 (c) may claim a tax credit under this section for a taxable year beginning on or after  
142 January 1, 2018 , but on or before a taxable year that ends on December 31, 2022  
= :  
143 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
the

The motion passed with a vote of 9-0-3.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. King, Rep. Lisonbee, Rep. Moss, and Rep. Quinn.

Nays: None

Absent: Rep. Briscoe, Rep. Stanard, and Rep. Wilson.

**MOTION:** Rep. Greene moved to pass 1st Substitute H.B. 49 out favorably. The motion passed with a vote of 8-1-3.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. Lisonbee, Rep. Moss, and Rep. Quinn.

Nays: Rep. King.

Absent: Rep. Briscoe, Rep. Stanard, and Wilson.

## 2. H.B. 143 Tax Advisory Board Amendments (*Gardiner, A.*)

Rep. Gardiner explained the bill.

**MOTION:** Rep. Moss moved to pass H.B. 143 out favorably. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. King, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.

Nays: None

Absent: Rep. Briscoe and Rep. Wilson.

**MOTION:** Rep. Ivory moved to approve the minutes of January 24, 2017. The motion

passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. King, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.  
Nays: None  
Absent: Rep. Briscoe and Rep. Wilson.

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

Rep. Sagers assumed the chair.

Rep. Eliason explained the bill.

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

**MOTION:** Rep. Froerer moved to pass H.B. 46 out favorably. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. King, Rep. Lisonbee, Rep. Moss, Rep. Quinn and Rep. Stanard.  
Nays: None  
Absent: Rep. Briscoe and Rep. Wilson.

**MOTION:** Rep. Ivory moved to place H.B. 46 on the Consent Calendar. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Froerer, Rep. Greene, Rep. Ivory,  
Rep. King, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.  
Nays: None  
Absent: Rep. Briscoe and Rep. Wilson.

Rep. Eliason resumed the chair.

**4. H.B. 24 Student Prosperity Savings Program - Tax Amendments (*Peterson, J.*)**

Rep. Peterson explained the bill.

Ms. Lynn Ward, Utah State Education Plan, spoke to the bill.

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

**MOTION:** Rep. Stanard moved to replace H.B. 24 with 1st Substitute H.B. 24. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Briscoe, Rep. Froerer, Rep. Greene, Rep. Ivory, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.

Nays: None

Absent: Rep. King and Rep. Wilson.

**MOTION:** Rep. Sagers moved to hold 1st Substitute H.B. 24. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Briscoe, Rep. Froerer, Rep. Greene, Rep. Ivory, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.

Nays: None

Absent: Rep. King and Rep. Wilson.

**MOTION:** Rep. Sagers moved to adjourn. The motion passed with a vote of 10-0-2.

Yeas: Rep. Eliason, Rep. Sagers, Rep. Briscoe, Rep. Froerer, Rep. Greene, Rep. Ivory, Rep. Lisonbee, Rep. Moss, Rep. Quinn, and Rep. Stanard.

Nays: None

Absent: Rep. King and Rep. Wilson.

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

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Rep. Steve Eliason, Chair