

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

Monday , February 12, 2018 • 8:00 a.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. Robert M. Spendlove

**Members Absent:**

Rep. Brad R. Wilson

**Staff Present:**

Mr. Leif G. Elder, Policy Analyst  
Ms. An Bradshaw, Committee Secretary

Note: A copy of related materials and an audio recording of the meeting can be found at [www.le.utah.gov](http://www.le.utah.gov).

Chair Eliason called the meeting to order at 8:07 a.m.

**1 . H.B. 276 Social Security Tax Credit (Westwood, J.)**

Rep. Westwood presented the bill to the committee.

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

Ms. Erin Jemison, Director of Public Policy, YWCA, spoke in favor of the bill.

**MOTION:** Rep. Sagers moved to pass H.B. 276 out favorably. The motion passed with a vote of 9 - 1 - 2 .

Yeas-9

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-1

Rep. B. King

Absent-2

Rep. B. Greene  
Rep. B. Wilson

**2 . H.B. 277 Nonrefundable Retirement Tax Credits (Westwood, J.)**

Rep. Westwood presented the bill with the assistance of Mr. Danny Harris, Advocacy Director, AARP.

**MOTION:** Rep. Sagers moved to amend H.B. 277. The motion passed with a vote of 11 - 0 - 1 .

Amendment 1

H.B. 277

1 Page 1, Lines 13 through 14

13 ▶ repeals the requirement that certain retirees be born on or before a certain date to be  
14 eligible for certtain nonrefundable retirement tax credits; and

2 Page 2, Lines 46 through 51

46 (c) "Eligible under age 65 retiree" means a claimant, regardless of whether that  
47 claimant is retired, who:  
48 (i) is younger than 65 years of age; ~~{and}~~  
49 ~~{+}~~ **(ii) was born on or before December 31, 1952; and**  
50 **(iii)** ~~{+}~~ ~~{(ii)}~~ has eligible retirement income for the taxable year for which a tax credit is  
51 claimed under this section.

Yeas-11

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. B. Greene  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-1

Rep. B. Wilson

**MOTION:** Rep. Froerer moved to hold H.B. 277. The motion passed with a vote of 10 - 0 - 2 .

Yeas-10

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. B. Greene  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-2

Rep. J. Moss  
Rep. B. Wilson

**3 . H.B. 304 High Cost Infrastructure Amendments (*Owens, D.*)**

Rep. Owens presented the bill to the committee.

**MOTION:** Rep. Moss moved to replace H.B. 304 with 1st Substitute H.B. 304. The motion passed with a vote of 11 - 0 - 1 .

Yeas-11

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. B. Greene  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-1

Rep. B. Wilson

**MOTION:** Rep. Briscoe moved to pass 1st Substitute H.B. 304 out favorably. The motion passed with a vote of 11 - 0 - 1 .

Yeas-11

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. B. Greene  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-1

Rep. B. Wilson

**4 . H.B. 307 Property Tax Changes (*Hawkes, T.*)**

Rep. Hawkes presented the bill to the committee.

Mr. Kevin Jacobs, Salt Lake County Assessor, spoke in favor of the bill.

Mr. Billy Hesterman, Vice President, Utah Taxpayers Association, spoke in favor of the bill.

Mr. Don Youngblood, citizen, spoke in favor of the bill.

**MOTION:** Rep. Quinn moved to replace H.B. 307 with 1st Substitute H.B. 307. The motion passed with a vote of 10 - 0 - 2 .

Yeas-10

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-2

Rep. B. Greene  
Rep. B. Wilson

**MOTION:** Rep. Froerer moved to pass 1st Substitute H.B. 307 out favorably. The motion passed with a vote of 10 - 0 - 2 .

Yeas-10

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-2

Rep. B. Greene  
Rep. B. Wilson

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

Yeas-10

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. B. King  
Rep. K. Lisonbee  
Rep. J. Moss

Nays-0

Absent-2

Rep. B. Greene  
Rep. B. Wilson

House Revenue and Taxation Standing Committee

February 12, 2018

Page 5

Rep. T. Quinn

Rep. D. Sagers

Rep. R. Spendlove

Chair Eliason adjourned the meeting at 9:16 a.m.