

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

Wednesday , February 21, 2018 • 4:00 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. Daniel McCay  
Rep. Jefferson Moss  
Rep. Tim Quinn  
Rep. Robert M. Spendlove  
Rep. Brad R. Wilson

**Staff Present:**

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

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 4:13 p.m.

**MOTION:** Rep. Spendlove moved to approve the minutes of the February 15, 2018 and February 20, 2018 meetings. The motion passed with a vote of 8 - 0 - 5 .

Yeas-8

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

Nays-0

Absent-5

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. D. McCay  
Rep. B. Wilson

**1 . H.B. 88 Electronic Cigarette and Other Nicotine Product Amendments (*Ray, P*)**

Rep. Ray presented the bill to the committee. Dr. Joe Miner, Executive Director, Department of Health, answered questions from the committee.

Dr. Joe Miner, Executive Director, Department of Health, spoke in favor of the bill.

Mr. Brad Parsons, Vapor Lock, representing the industry, spoke in opposition to the bill and provided a handout.

Ms. Jen Dailey-Provost, Executive Director, Utah Academy of Physicians, spoke in favor of the bill.

Mr. Lewie Lambros, Vapor Dreams, Co-Director of Utah Smoke-Free Association, spoke in opposition to the bill.

Mr. Marc Watterson, Government Relations Director, American Heart Association, and Chair of Utah Tobacco-free Alliance, spoke in favor of the bill.

Ms. Jen Littlefield, Vapor Dreams, Co-Director of Utah Smoke-Free Association, spoke in opposition to the bill.

Mr. Mark Brinton, General Counsel, Utah Medical Association, spoke in favor of the bill.

Mr. Austin Healy, Peak Vapor and Utah Smoke-Free Association, spoke in opposition to the bill.

Mr. Randall Probst, Wasatch County Health Department, spoke in favor of the bill.

**MOTION:** Rep. Briscoe moved to replace H.B. 88 with 2nd Substitute H.B. 88. The motion passed with a vote of 11 - 0 - 2 .

Yeas-11

Nays-0

Absent-2

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

Rep. K. Ivory  
Rep. D. McCay

**MOTION:** Rep. Briscoe moved to amend 2nd Substitute H.B. 88 with Amendment #1.  
Amendment 1  
2nd Sub. H.B. 88

1. Page 17, Lines 509 through 510:

509 (2) The rate of the tax levied under Subsection (1) is ~~{.86}~~ .29 multiplied by the  
510 manufacturer's sales price.

Rep. Briscoe's motion to amend passed with a vote of 11 - 0 - 2 .

Yeas-11

Nays-0

Absent-2

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

Rep. K. Ivory  
Rep. D. McCay

Rep. B. Wilson

**MOTION:** Rep. Briscoe moved to pass 2nd Substitute H.B. 88 out favorably as amended. The motion passed with a vote of 7 - 5 - 1 .

Yeas-7

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

Nays-5

Rep. G. Froerer  
Rep. B. Greene  
Rep. D. McCay  
Rep. J. Moss  
Rep. B. Wilson

Absent-1

Rep. K. Ivory

**2 . H.B. 278 Paid Family and Medical Leave Tax Credit (*Edwards, R.*)**

Rep. Edwards presented the bill to the committee and provided a handout.

Mr. Michael Parker, Vice President of Public Policy, Salt Lake Chamber of Commerce, spoke in favor of the bill.

Ms. Marina Lowe, Legislative and Policy Counsel, ACLU, spoke in favor of the bill.

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

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

Ms. Jackie de Gaston, citizen, spoke in favor of the bill.

**MOTION:** Rep. Spendlove moved to amend H.B. 278 with Amendment #1. The motion passed with a vote of 10 - 0 - 3 .

Amendment 1  
H.B. 278

1. Page 4, Lines 97 through 99:

97 (a) "Federal employer tax credit for paid family and medical leave" means the amount  
98 of the general business credit a taxpayer {~~claims~~} **is allowed to claim** for a taxable year under Section 45S,  
Internal  
99 Revenue Code.

2. Page 7, Lines 188 through 190:

188 (a) "Federal employer tax credit for paid family and medical leave" means the amount

189 of the general business credit a taxpayer {~~-claims~~} **is allowed to claim** for a taxable year under Section  
45S, Internal  
190 Revenue Code.

Yeas-10

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

Nays-0

Absent-3

Rep. K. Ivory  
Rep. D. Sagers  
Rep. B. Wilson

**MOTION:** Rep. Froerer moved to pass H.B. 278 out favorably as amended.

Rep. Froerer's motion passed with a vote of 11 - 0 - 2 .

Yeas-11

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

Nays-0

Absent-2

Rep. D. Sagers  
Rep. B. Wilson

**3 . 1st Sub. H.B. 111 Community Reinvestment Agency Modifications (Coleman, K.)**

Rep. Coleman presented the bill to the committee.

Ms. Tara Rawlins, Utah Housing Coalition, spoke in opposition to the bill.

Mr. Danny Walz, Chief Operating Officer, Redevelopment Agency of Salt Lake City, spoke in opposition of the bill.

Mr. Matt Dahl, Redevelopment Director, Midvale City, spoke in opposition to the bill.

**MOTION:** Rep. Sagers moved to return 1st Substitute H.B. 111 to the Rules Committee.

**MOTION:** Rep. Ivory moved to pass 1st Substitute H.B. 111 out favorably.

Rep. Ivory's motion passed with a vote of 6 - 5 - 2 .

Yeas-6

Rep. B. Greene  
Rep. K. Ivory  
Rep. K. Lisonbee  
Rep. J. Moss  
Rep. T. Quinn  
Rep. B. Wilson

Nays-5

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. B. King  
Rep. D. Sagers  
Rep. R. Spendlove

Absent-2

Rep. G. Froerer  
Rep. D. McCay

**4 . H.B. 262 Hygiene Tax Act (*Duckworth, S.*)**

Rep. Duckworth presented the bill to the committee and provided three handouts.

Ms. Jackie de Gaston, citizen, spoke in opposition to the bill.

Ms. Stephanie Pitcher, Director, Utah Women's Coalition, spoke in favor of the bill.

**MOTION:** Rep. Briscoe moved to replace H.B. 262 with 1st Substitute H.B. 262. The motion passed with a vote of 10 - 0 - 3 .

Yeas-10

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers

Nays-0

Absent-3

Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

Rep. R. Spendlove  
Rep. B. Wilson

**MOTION:** Rep. Briscoe moved to pass 1st Substitute H.B. 262 out favorably. The motion failed with a vote of 3 - 7 - 3 .

Yeas-3

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. B. King

Nays-7

Rep. B. Greene  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove  
Rep. B. Wilson

Absent-3

Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

**5 . S.B. 122 Bond Elections Amendments (*Stephenson, H.*)**

Sen. Stephenson presented the bill with the assistance of Mr. David Damschen, State Treasurer.

Mr. Terry Hutchinson, Washington County School Board, spoke in opposition to the bill.

Mr. Terry Shoemaker, Utah School Boards Association and Utah School Superintendents Association, spoke to the bill.

Mr. Leon Wilcox, Business Administrator, Canyons School District, spoke to the bill.

Mr. John Dougall, State Auditor, spoke to the bill.

**MOTION:** Rep. McCay moved to pass S.B. 122 out favorably.

Rep. McCay's motion passed with a vote of 9 - 1 - 3 .

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers

Nays-1

Rep. J. Briscoe

Absent-3

Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

Rep. R. Spendlove  
Rep. B. Wilson

**6 . H.B. 375 Personal Property Tax Revisions (McCay, D.)**

Rep. McCay presented the bill to the committee.

Rep. Sagers assumed the chair.

Mr. Lincoln Shurtz, Utah Association of Counties, spoke to the bill.

Rep. Eliason resumed the chair.

Ms. Candace Daly, National Federation of Independent Business, spoke in favor of the bill.

Mr. Mike Melendez, Director of Policy, Libertas Institute, spoke in favor of the bill.

Mr. Chris McCormick, Cedar City Chamber of Commerce, spoke in favor of the bill.

**MOTION:** Rep. Spendlove moved to amend H.B. 375 with Amendment #1. The motion passed with a vote of 9 - 0 - 4 .

Amendment 1  
H.B. 375

1. Page 17, Lines 517 through 519:

517 (2) (a) The taxable tangible personal property of a taxpayer is exempt from taxation if  
518 the taxable tangible personal property has a total aggregate taxable value per county of  
519 [\$10,000] {~~\$250,000~~} \$50,000 or less.

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove

Nays-0

Absent-4

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

Rep. B. Wilson

**MOTION:** Rep. Lisonbee moved to pass H.B. 375 out favorably as amended. The motion passed with a vote of 9 - 0 - 4 .

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove  
Rep. B. Wilson

Nays-0

Absent-4

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

**7 . 1st Sub. S.B. 76 Commercial Property Tax Amendments (*Hemmert, D.*)**

Sen. Hemmert presented the bill to the committee.

**MOTION:** Rep. Spendlove moved to pass 1st Substitute S.B. 76 out favorably. The motion passed with a vote of 9 - 0 - 4 .

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove  
Rep. B. Wilson

Nays-0

Absent-4

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

**8 . S.J.R. 2 Proposal to Amend Utah Constitution - Property Tax Exemptions (*Hemmert, D.*)**

Sen. Hemmert presented the resolution to the committee.

**MOTION:** Rep. Spendlove moved to pass S.J.R. 2 out favorably. The motion passed with a vote of 9 - 0 - 4 .



House Revenue and Taxation Standing Committee

February 21, 2018

Page 9

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove  
Rep. B. Wilson

Nays-0

Absent-4

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

**MOTION:** Rep. Greene moved to adjourn. The motion passed with a vote of 9 - 0 - 4 .

Yeas-9

Rep. S. Eliason  
Rep. B. Greene  
Rep. B. King  
Rep. K. Lisonbee  
Rep. D. McCay  
Rep. J. Moss  
Rep. D. Sagers  
Rep. R. Spendlove  
Rep. B. Wilson

Nays-0

Absent-4

Rep. J. Briscoe  
Rep. G. Froerer  
Rep. K. Ivory  
Rep. T. Quinn

Chair Eliason adjourned the meeting at 7:14 p.m.