

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

Monday, March 5, 2018 • 10:00 a.m. • 250 State Capitol

**Members Present:**

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

**Members Absent:**

Sen. Gene Davis  
Sen. Wayne A. Harper

**Staff Present:**

Mr. Leif G. Elder, Policy Analyst  
Ms. Nancy Skidmore, 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 Stephenson called the meeting to order at 10:06 a.m.

**MOTION:** Sen. Henderson moved to approve the minutes of the March 2, 2018 meeting. The motion passed with a vote of 4 - 0 - 4 .

Yeas-4

Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Nays-0

Absent-4

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. W. Harper

**1 . S.B. 244 Tax Reform Provisions (*Stephenson, H.*)**

Sen. Henderson assumed the chair.

Sen. Stephenson explained the bill with the assistance of Rebecca Rockwell, Utah State Tax Commission.

**MOTION:** Sen. Stephenson moved to amend S.B. 244 with Amendment #1. The motion passed with a vote of 4 - 0 - 4 .

Amendment 1  
S.B. 244

1. Page 1, Line 23:

23 { ~~None~~ } **This bill provides retrospective operation.**

2. Page 3, Line 61:

61 credit under { ~~Subsection~~ } **Section** 24(h)(4), Internal Revenue Code, during any portion of a calendar year

3. Page 4, Lines 96 through 97:

96 (b) a dependent with respect to whom another individual claims a tax credit under

97 { ~~Subsection~~ } **Section** 24(h)(4), Internal Revenue Code, during any portion of a calendar year for which

4. Page 4, Line 111:

111 (i) is authorized to make an election under { ~~Subsection~~ } **Section** 965(h), Internal Revenue Code; **and**

5. Page 4, Lines 114 through 116:

114 (b) for a tax year in which a corporation makes an election under { ~~Subsection~~ } **Section** 965(h),

115 Internal Revenue Code, for purposes of the corporation's federal income tax { ~~§~~ } .

116 (3) The same provisions that apply to an election made under { ~~Subsection~~ } **Section** 965(h),

6. Page 9, Line 255:

255 spouse may not be considered in determining domicile in this state.

**Section 5. Retrospective operation.**

**(1) Except as provided in Subsection (2), this bill has retrospective operation beginning on January 1, 2018.**

**(2) The amendments to Sections 59-7-118 and 59-10-136 have retrospective operation for a taxable year beginning on or after January 1, 2018.**

Yeas-4

Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Nays-0

Absent-4

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. W. Harper

**MOTION:** Sen. Fillmore moved to pass S.B. 244 out favorably. The motion passed with a vote of 4 - 0 - 4 .

Yeas-4

Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. D. Henderson  
Sen. H. Stephenson

Nays-0

Absent-4

Sen. C. Bramble  
Sen. J. Dabakis  
Sen. G. Davis  
Sen. W. Harper

Sen. Stephenson resumed the chair.

**2 . 1st Sub. H.B. 148 Tax Revisions (*Quinn, T.*)**

Rep. Quinn explained the bill.

Mr. Bill Tibbits, Associate Director, Crossroads Urban Center, spoke in favor of the bill.

Mr. Bill Germundson, Social Justice Advocate, Crossroads Urban Center, spoke in favor of the bill.

Mr. Dave Davis, President, Utah Food Industries Association, spoke to the bill.

Ms. Melissa Jensen, Outreach Manager, Utahns Against Hunger, spoke in favor of the bill.

Ms. Jean Hill, Government Liaison, Catholic Diocese, spoke in favor of the bill.

Mr. Spencer Nitz, Research Analyst, Utah Taxpayers Association, spoke in opposition to the bill.

**MOTION:** Sen. Henderson moved to pass 1st Substitute H.B. 148 out favorably. The motion failed with a vote of 2 - 4 - 2 .

Yeas-2

Sen. J. Dabakis  
Sen. D. Henderson

Nays-4

Sen. C. Bramble  
Sen. L. Fillmore  
Sen. D. Hemmert  
Sen. H. Stephenson

Absent-2

Sen. G. Davis  
Sen. W. Harper

**3 . H.B. 457 Consumer Ticket Protection Amendments (*Wilson, B.*)**

Sen. Henderson explained the bill.

Ms. Lora Dooley, Senior Manager, North American Government Affairs, eBay, spoke to the bill.

**MOTION:** Sen. Fillmore moved to pass H.B. 457 out favorably. The motion passed with a vote of 6 - 0 - 2 .

Yeas-6

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

Nays-0

Absent-2

Sen. G. Davis  
Sen. W. Harper

**4 . 1st Sub. H.B. 462 Homeless Services Amendments (*Eliason, S.*)**

Rep. Eliason explained the bill.

Ms. Rachel Otto, Director of Government Relations, Utah League of Cities and Towns, spoke in opposition to the bill.

Mr. David Spatafore, Lobbyist, Holliday, South Jordan, Midvale, and South Salt Lake, spoke to the bill.

**MOTION:** Sen. Dabakis moved to pass 1st Substitute H.B. 462 out favorably. The motion passed with a vote of 5 - 0 - 3 .

Yeas-5

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

Nays-0

Absent-3

Sen. C. Bramble  
Sen. G. Davis  
Sen. W. Harper

**5 . H.B. 441 Settlement Agreement Amendments (*Knotwell, J.*)**

Sen. Fillmore explained the bill.

**MOTION:** Sen. Fillmore moved to pass H.B. 441 out favorably. The motion passed with a vote of 4 - 1 - 3 .

Yeas-4

Sen. J. Dabakis  
Sen. L. Fillmore  
Sen. D. Henderson  
Sen. H. Stephenson

Nays-1

Sen. D. Hemmert

Absent-3

Sen. C. Bramble  
Sen. G. Davis  
Sen. W. Harper

**MOTION:** Sen. Henderson moved to adjourn. The motion passed with a vote of 4 - 0 - 4 .

Yeas-4

Sen. J. Dabakis  
Sen. L. Fillmore  
Sen. D. Henderson  
Sen. H. Stephenson

Nays-0

Absent-4

Sen. C. Bramble  
Sen. G. Davis  
Sen. W. Harper  
Sen. D. Hemmert

Chair Stephenson adjourned the meeting at 11:50 a.m.