



UTAH STATE

LEGISLATURE

MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 5, 2019 | 4:00 p.m. | 445 State Capitol

Members Present:

Rep. Robert M. Spendlove, Chair
Rep. Tim Quinn, Vice Chair
Rep. Kyle R. Andersen
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Ken Ivory
Rep. Jefferson Moss
Rep. Stephanie Pitcher
Rep. Rex P. Shipp

Rep. Andrew Stoddard
Rep. Mark A. Strong
Rep. Norman K. Thurston

Members Absent:

Rep. Steve Eliason
Rep. Douglas V. Sagers

Staff Present:

Ms. Linda Service, Session Secretary
Mr. Alex R. Janak, Policy Analyst

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

Chair Spendlove called the meeting to order at 4:09 p.m.

MOTION: Rep. Shipp moved to approve the minutes of the February 1, 2019 meeting. The motion passed with a vote of 8 - 0 - 6.

Yeas-8

Rep. S. Barlow
Rep. J. Briscoe
Rep. J. Moss
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong

Nays-0

Absent-6

Rep. K. Andersen
Rep. S. Eliason
Rep. K. Ivory
Rep. S. Pitcher
Rep. D. Sagers
Rep. N. Thurston

1 . S.B. 13 Income Tax Domicile Amendments (*Bramble, C.*)

Sen. Bramble introduced the bill.

Mr. John Valentine, Chairman, Utah State Tax Commission, spoke for the bill.

Mr. Steve Young, attorney, Holland and Hart, spoke for the bill.

MOTION: Rep. Briscoe moved to amend S.B. 13 with Amendment #1. The motion passed with a vote of 11 - 0 - 3.

Amendment 1
S.B. 13

1. Page 4, Lines 115 through 116:

115 (8) (a) Subject to the requirements of this Subsection (8) and except as provided in
116 Subsection (8)(c), on or before ~~{November 30, 2019}~~ May 1, 2020, a county assessor shall:

2. Page 5, Lines 126 through 127:

126 (ii) certifying whether during any portion of ~~{calendar year 2019}~~ the current calendar year, the property
receives a
127 residential exemption under Section 59-2-103; and

3. Page 5, Lines 144 through 149:

144 (d) If an ownership interest in residential property changes, the new owner of the
 145 residential property, at the time title to the property is transferred to the new owner, shall ~~{file}~~ make a
 146 written declaration ~~{with the county assessor}~~ under penalty of perjury:

147 (i) certifying whether the property is residential property or part-year residential
 148 property;

149 (ii) certifying whether the property receives a residential exemption under Section

4. Page 6, Lines 165 through 167:

165 residential property is the primary residence of a tenant of the property owner or the property
 166 owner's spouse."

(f) The written declaration made under Subsection (8)(d) shall be remitted to the county assessor of the county where the property described in Subsection (8)(d) is located within five business days of the title being transferred to the new owner.

167 ~~{(f)}~~ (g) (i) If, after receiving a written declaration filed under Subsection (8)(b) or (d), the

5. Page 6, Lines 172 through 174:

172 (ii) The redetermination provided in Subsection (8)~~{(f)}~~ (g) (i)(A) shall be final unless
 173 appealed within 30 days after the notice required by Subsection (8)~~{(f)}~~ (g) (i)(B).

174 ~~{(g)}~~ (h) (i) If a residential property owner fails to file a written declaration required by

6. Page 6, Line 183 through Page 7, Line 185:

183 Subsection (8)~~{(g)}~~ (h) (i).

184 (ii) If a property owner fails to file a written declaration required by Subsection (8)(b)

185 or (d) after receiving the notice described in Subsection (8)~~{(g)}~~ (h) (i), the property owner no longer

7. Page 7, Lines 188 through 190:

188 (iii) A property owner that is disqualified to receive the residential exemption under

189 Subsection (8)~~{(g)}~~ (h) (ii) may file an application described in Subsection (1) to determine whether

190 the owner is eligible to receive the residential exemption ~~{in the next calendar year}~~.

(i) The requirements of this Subsection (8) do not apply to a county assessor in a county that has, for the five calendar years prior to 2019, had in place and enforced an ordinance described in Subsection (1).

Yeas-11

Rep. K. Andersen
 Rep. S. Barlow
 Rep. J. Briscoe
 Rep. J. Moss
 Rep. S. Pitcher
 Rep. T. Quinn
 Rep. R. Shipp
 Rep. R. Spendlove
 Rep. A. Stoddard
 Rep. M. Strong
 Rep. N. Thurston

Nays-0

Absent-3

Rep. S. Eliason
 Rep. K. Ivory
 Rep. D. Sagers

MOTION:

Rep. Briscoe moved to pass S.B. 13 out favorably as amended. The motion passed with a vote of 10 - 0 - 4.

Yeas-10

Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. J. Moss
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-4

Rep. S. Eliason
Rep. K. Ivory
Rep. S. Pitcher
Rep. D. Sagers

2 . S.B. 12 FDIC Premium Deduction Amendments (Stevenson, J.)

Sen. Stevenson introduced the bill assisted by Mr. Valentine.

MOTION: Rep. Moss moved to replace S.B. 12 with 1st Substitute S.B. 12. The motion passed with a vote of 11 - 0 - 3.

Yeas-11

Rep. K. Andersen
Rep. J. Briscoe
Rep. K. Ivory
Rep. J. Moss
Rep. S. Pitcher
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-3

Rep. S. Barlow
Rep. S. Eliason
Rep. D. Sagers

MOTION: Rep. Thurston moved to pass 1st Substitute S.B. 12 out favorably. The motion passed with a vote of 11 - 0 - 3.

Yeas-11

Rep. K. Andersen
Rep. J. Briscoe
Rep. K. Ivory
Rep. J. Moss
Rep. S. Pitcher
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-3

Rep. S. Barlow
Rep. S. Eliason
Rep. D. Sagers

3 . S.B. 86 Savings Promotion Programs (Fillmore, L.)

Sen. Fillmore introduced the bill.

Mr. Scott Simpson, Utah Credit Union Association, spoke for the bill.

MOTION: Rep. Quinn moved to pass S.B. 86 out favorably. The motion passed with a vote of 10 - 0 - 4.

Yeas-10

Rep. K. Andersen
Rep. K. Ivory
Rep. J. Moss
Rep. S. Pitcher
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-4

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Sagers

MOTION: Rep. Thurston moved to adjourn. Chair Spendlove adjourned the meeting at 4:39 p.m. The motion passed with a vote of 10 - 0 - 4.

Yeas-10

Rep. K. Andersen
Rep. K. Ivory
Rep. J. Moss
Rep. S. Pitcher
Rep. T. Quinn
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-4

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Sagers