



# MINUTES

## SENATE REVENUE AND TAXATION STANDING COMMITTEE

Wednesday, February 27, 2019 | 9:00 a.m. | 250 State Capitol

**Members Present:**

Sen. Lincoln Fillmore, Chair  
Sen. Wayne A. Harper  
Sen. Deidre M. Henderson  
Sen. Evan J. Vickers

Sen. Curtis S. Bramble  
Sen. Gene Davis  
Sen. Luz Escamilla  
Sen. Daniel Hemmert

**Members Absent:**

**Staff Present:**

Mr. Alex R. Janak, 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 Fillmore called the meeting to order at 9:09 a.m.

**MOTION:** Sen. Vickers moved to approve the minutes of February 25, 2019 meeting. The motion passed with a vote of 4 - 0 - 4.

Yeas-4

Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson  
Sen. E. Vickers

Nays-0

Absent-4

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

### 1 . S.J.R. 3 Proposal to Amend Utah Constitution - Tangible Personal Property Tax Exemption (McCay, D.)

Sen. McCay presented the bill.

**MOTION:** Sen. Henderson moved to replace S.J.R. 3 with 1st Substitute S.J.R. 3. The motion passed with a vote of 4 - 0 - 4.

Yeas-4

Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson  
Sen. E. Vickers

Nays-0

Absent-4

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

### 2 . S.B. 42 Tangible Personal Property Amendments (McCay, D.)

Sen. McCay presented the bill.

Mr. Rusty Cannon, Vice President, Utah Taxpayers Association, spoke in favor of the bill.

Mr. Michael Melendez, Director of Policy, Libertus Institute, spoke in favor of the bill.

### 3 . S.J.R. 3 Proposal to Amend Utah Constitution - Tangible Personal Property Tax Exemption (McCay, D.)

**MOTION:** Sen. Henderson moved to pass 1st Substitute S.J.R. 3 out favorably. The motion passed with a vote of 3 - 1 - 4.

Yeas-3  
Sen. L. Fillmore  
Sen. D. Henderson  
Sen. E. Vickers

Nays-1  
Sen. W. Harper

Absent-4  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

**4 . S.B. 42 Tangible Personal Property Amendments (McCay, D.)**

**MOTION:** Sen. Henderson moved to replace S.B. 42 with 1st Substitute S.B. 42. The motion passed with a vote of 4 - 0 - 4.

Yeas-4  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson  
Sen. E. Vickers

Nays-0

Absent-4  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

**MOTION:** Sen. Henderson moved to pass 1st Substitute S.B. 42 out favorably. The motion passed with a vote of 3 - 1 - 4.

Yeas-3  
Sen. L. Fillmore  
Sen. D. Henderson  
Sen. E. Vickers

Nays-1  
Sen. W. Harper

Absent-4  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

Chair Fillmore announced that the committee would saunter until the next presenter arrives.

**5 . H.B. 268 Tax and Fee Clean-up Provisions (Waldrip, S.)**

Rep. Waldrip presented the bill.

**MOTION:** Sen. Henderson moved to replace H.B. 268 with 1st Substitute H.B. 268. The motion passed with a vote of 3 - 1 - 4.

Yeas-3  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson

Nays-1  
Sen. E. Vickers

Absent-4  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

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

Mr. Joe Bycroft spoke to the bill.

**MOTION:** Sen. Vickers moved to pass 1st Substitute H.B. 268 out favorably. The motion passed with a vote of 4 - 0 - 4.

Yeas-4  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson  
Sen. E. Vickers

Nays-0

Absent-4  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

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



Yeas-4

Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Henderson  
Sen. E. Vickers

Nays-0

Absent-4

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. D. Hemmert

Chair Fillmore adjourned the meeting at 9:56 a.m.