TAX RESTRUCTURING AND EQUALIZATION TASK FORCE

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Mike Schultz

Senate Sponsor: Daniel Hemmert

LONG TITLE

General Description:

This bill creates the Tax Restructuring and Equalization Task Force and repeals the Transportation and Tax Review Task Force.

Highlighted Provisions:

This bill:

- creates the Tax Restructuring and Equalization Task Force; and
- repeals the Transportation and Tax Review Task Force.

Money Appropriated in this Bill:

This bill appropriates in fiscal year 2019:

- to the Legislature - Senate as a one-time appropriation:
  - from the General Fund, $48,000.
- to the Legislature - House of Representatives as a one-time appropriation:
  - from the General Fund, $48,000.

Other Special Clauses:

This bill provides a special effective date.

This bill provides a repeal date.

Utah Code Sections Affected:

REPEALS AND REENACTS:

36-29-103 (Repealed 03/31/20), as enacted by Laws of Utah 2018, Chapter 424

Be it enacted by the Legislature of the state of Utah:

Section 1. Section 36-29-103 (Repealed 03/31/20) is repealed and reenacted to read:
30 \textbf{36-29-103 (Repealed 03/31/20). Tax Restructuring and Equalization Task Force.}

(1) As used in this section, "task force" means the Tax Restructuring and Equalization Task Force created in Subsection (2).

(2) There is created the Tax Restructuring and Equalization Task Force consisting of:

(a) the following voting members:

(i) five members from the Senate, appointed by the president of the Senate, with one member from the minority party; and

(ii) five members from the House of Representatives, appointed by the speaker of the House of Representatives, with one member from the minority party; and

(b) the following nonvoting members:

(i) if appointed by the president of the Senate, two members appointed by the president of the Senate who are not legislators, taking into consideration:

(A) recommendations by the governor; and

(B) taxation expertise of a potential appointee; and

(ii) if appointed by the speaker of the House of Representatives, two members appointed by the speaker of the House of Representatives who are not legislators, taking into consideration:

(A) recommendations by the governor; and

(B) taxation expertise of a potential appointee.

(3) (a) The president of the Senate shall designate a member of the Senate appointed under Subsection (2)(a)(i) as a cochair of the task force.

(b) The speaker of the House of Representatives shall designate a member of the House of Representatives appointed under Subsection (2)(a)(ii) as a cochair of the task force.

(4) (a) Salaries and expenses of the members of the task force who are legislators shall be paid in accordance with Section 36-2-2 and Legislative Joint Rules, Title 5, Chapter 2, Lodging, Meal, and Transportation Expenses, and Legislative Joint Rules, Title 5, Chapter 3, Legislator Compensation.

(b) A member of the task force who is not a legislator may not receive compensation
for the member's work associated with the task force, but may receive per diem and
reimbursement for travel expenses incurred as a member of the task force at the rates
established by the Division of Finance under Sections 63A-3-106 and 63A-3-107.
(5) The Office of Legislative Research and General Counsel shall provide staff support
to the task force.
(6) (a) A vacancy shall be filled by appointing a replacement member in the same
manner as the member creating the vacancy was appointed under Subsection (2).
(b) Each member of the task force shall serve until a successor is appointed and
qualified.
(7) (a) A majority of the voting members of the task force constitutes a quorum.
(b) The vote of a majority of the voting members when a quorum is present constitutes
the action of the task force.
(8) The task force shall study state and local revenue systems with the purpose of
making recommendations to address structural imbalances among revenue sources.
(9) The task force shall solicit public feedback and involvement, including
coordination with individuals and entities with taxation expertise.
(10) (a) The task force shall report on the task force's progress and preliminary study
findings at:
(i) the first Executive Appropriations Committee meeting after June 1, 2019; and
(ii) the first Revenue and Taxation Interim Committee meeting after June 1, 2019.
(b) The task force shall report study recommendations at:
(i) the first Executive Appropriations Committee meeting after August 1, 2019; and
(ii) the first Revenue and Taxation Interim Committee meeting after August 1, 2019.
Section 2. Appropriation.
The following sums of money are appropriated for the fiscal year beginning July 1,
2018, and ending June 30, 2019. These are additions to amounts previously appropriated for
fiscal year 2019. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures
Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1

To Legislature - Senate

From General Fund, One-time $48,000

Schedule of Programs:

Administration $48,000

ITEM 2

To Legislature - House of Representatives

From General Fund, One-time $48,000

Schedule of Programs:

Administration $48,000

The Legislature intends that an appropriation provided under these items be used for expenses relating to the Tax Restructuring and Equalization Task Force as described in Section 36-29-103.

Section 3. Effective date.

If approved by two-thirds of all the members elected to each house, this bill takes effect upon approval by the governor, or the day following the constitutional time limit of Utah Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto, the date of veto override.

Section 4. Repeal date.

Section 36-29-103 is repealed on June 30, 2020.