



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Thursday, January 30, 2020 | 2:00 p.m. | 250 State Capitol

Members Present:

Sen. Lincoln Fillmore, Chair
Sen. Curtis S. Bramble
Sen. Gene Davis
Sen. Luz Escamilla
Sen. Wayne A. Harper
Sen. Daniel Hemmert
Sen. Deidre M. Henderson

Members Absent:

Sen. Evan J. Vickers

Staff Present:

Alex R. Janak, Policy Analyst
Brodi Ashton, Committee Secretary
Annette Sion, Committee Secretary

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

Chair Fillmore called the meeting to order at 2:11:45 PM.

Sen. Henderson assumed the chair.

1 . S.B. 53 Global Intangible Low Taxed Income Amendments (Fillmore, L.)

Sen. Fillmore presented SB 53.

[Handout- Ending Offshore Tax Haven Abuse](#)

[Academic Perspectives on SALT](#)

Rusty Cannon, Vice President, Utah State Tax Commission, spoke to the bill.

John Valentine, Chair of the Utah State Tax Commission, spoke in favor of the bill.

Matthew Weinstein, Director, Voices for Utah Children, spoke in opposition of the bill.

MOTION: Sen. Fillmore moved to pass S.B. 53 out favorably. The motion passed with a vote of 3 - 1 - 4.

Yeas-3

Sen. C. Bramble
Sen. L. Fillmore
Sen. D. Henderson

Nays-1

Sen. L. Escamilla

Absent-4

Sen. G. Davis
Sen. W. Harper
Sen. D. Hemmert
Sen. E. Vickers

Chair Fillmore assumed the chair.

2 . S.B. 77 Sales Tax Exemption Modifications (Kitchen, D.)

[Forecast of Utility-Scale Battery Storage Systems Growth](#)

Sen. Derek L. Kitchen presented SB 77.

MOTION: Sen. Bramble moved to replace S.B. 77 with 1st Substitute S.B. 77. The motion passed with a vote of 5 - 0 - 3.

Yeas-5
Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. Henderson

Nays-0

Absent-3
Sen. W. Harper
Sen. D. Hemmert
Sen. E. Vickers

John Valentine, Utah State Tax Chair, spoke to the substitution.

MOTION: Sen. Davis motioned to move to the next agenda item in order to allow for a fiscal note on the 1st Substitute. The motion passed with a vote of 6 - 0 - 2.

Yeas-6
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2
Sen. C. Bramble
Sen. E. Vickers

3 . H.B. 49 Sales Tax on Motor Vehicles (Thurston, N.)

Rep. Norm Thurston presented HB 49

MOTION: Sen. Henderson moved to amend H.B. 49 with Amendment #1. The motion passed with a vote of 6 - 0 - 2.

Amendment 1
H.B. 49

1. Page 2, Lines 47 through 48:

47 (b) If an item of tangible personal property described in Subsection (1)(a) is sold {over
48 the Internet} by a dealer of that tangible personal property that does not have a business location in the state .
the location of the sale of that

Yeas-6
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2
Sen. C. Bramble
Sen. E. Vickers

Wayne Jones, Executive Director of the Independent Auto Dealers Association, spoke in favor of amended bill.

MOTION: Sen. Hemmert moved to pass H.B. 49 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas-6
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2
Sen. C. Bramble
Sen. E. Vickers

4 . H.B. 48 Acquisition Cost Definition (Spendlove, R.)

Sen. Henderson assumed the chair.

Sen. Fillmore presented HB 48.

MOTION: Chair Fillmore moved to pass H.B. 48 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas-6

Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2

Sen. C. Bramble
Sen. E. Vickers

Chair Fillmore assumed the chair.

5 . H.B. 51 Property Assessment Procedure Amendments (*Eliason, S.*)

Rep. Steve Eliason presented HB 51.

MOTION: Sen. Davis moved to pass H.B. 51 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas-6

Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2

Sen. C. Bramble
Sen. E. Vickers

MOTION: Sen. Davis moved to adjourn. The motion passed with a vote of 6 - 0 - 2.

Yeas-6

Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson

Nays-0

Absent-2

Sen. C. Bramble
Sen. E. Vickers

Chair Fillmore adjourned the meeting at 2:58:47 PM.