



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 4, 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. Deidre M. Henderson

Sen. Evan J. Vickers

Members Absent:

Sen. Daniel Hemmert

Staff Present:

Alex R. Janak, Policy Analyst
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 as 2:21 P.M.

MOTION: Sen. Davis moved to approve the minutes of the January 30, 2020 meeting. The motion passed with a vote of 4 - 0 - 4.

Yeas-4

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore

Nays-0

Absent-4

Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson
Sen. E. Vickers

1 . S.B. 35 Circuit Breaker Amendments (Davis, G.)

MOTION: Sen. Davis moved to amend S.B. 35 with Amendment #1. The motion passed with a vote of 4 - 0 - 4.

Amendment 1
S.B. 35

1. Page 5, Lines 128 through 130:

128 [(7)] (9) (a) "Property taxes accrued" means property taxes, exclusive of special
129 assessments, delinquent interest, and charges for service, levied on 35% of the fair market
130 value, as reflected on the assessment ~~{role}~~ roll, of a claimant's residence in this state.

Yeas-4

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore

Nays-0

Absent-4

Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson
Sen. E. Vickers

Sen. Davis presented the bill with the assistance of Rebecca Rockwell, Commissioner, Utah State Tax Commission.

Wayne Cushing, Salt Lake County Treasurer, Salt Lake County Treasurer's Office, spoke for the bill.

Danny Harris, Director of Advocacy, AARP of Utah, spoke for the bill.

Brandy Grace, CEO, Utah Association of Counties, spoke to the bill.

MOTION: Sen. Davis moved to pass S.B. 35 out favorably. The motion passed with a vote of 7 - 0 - 1.

Yeas-7

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Henderson
Sen. E. Vickers

Nays-0

Absent-1

Sen. D. Hemmert

2 . S.B. 69 Tax Credit for Educator Expenses (Anderegg, J.)

Rep. Anderegg presented the bill.

MOTION: Sen. Harper moved to amend S.B. 69 with Amendment #1. The motion passed with a vote of 7 - 0 - 1.

Amendment 1
S.B. 69

1. Page 2, Lines 40 through 45:

- 40 (b) in an amount equal to ~~{ the product of:~~
41 ~~— (i) the total amount an~~ the eligible teacher's out-of-pocket classroom expenses during the
42 taxable year~~{ ; and~~
43 ~~— (ii) 4.95% }~~.
44 (3) For a taxable year, a tax credit under this section may not exceed \$1,000 per eligible teacher on a
45 return.

Yeas-7

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Henderson
Sen. E. Vickers

Nays-0

Absent-1

Sen. D. Hemmert

Jay Blain, Director, Utah Education Association, spoke for the bill.

Kate Bradshaw, spoke for the bill on behalf of her spouse.

Rusty Cannon, Vice President, Utah Taxpayers Association, spoke for the bill.

Katie Matheson, Communications Director, Alliance for a Better Utah, spoke for the bill.

MOTION: Sen. Vickers moved to adjourn. The motion passed with a vote of 7 - 0 - 1.

Yeas-7

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Henderson
Sen. E. Vickers

Nays-0

Absent-1

Sen. D. Hemmert

Chair Fillmore adjourned the meeting at 2:52 P.M.