MINUTES
SENATE REVENUE AND TAXATION STANDING COMMITTEE
Monday, February 24, 2020 | 4:00 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

Members Absent:
Sen. Deidre M. Henderson
Sen. Evan J. Vickers

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 at 4:15 P.M.

1. S.B. 134 Property Tax Exemption for Wildfire Prevention (Hemmert, D.)

Sen. Hemmert presented the bill with the assistance of Brian Cottam, Director, Division of Forestry, Fire, and State Lands.


Yeas-4
Nays-0
Absent-4
Sen. G. Davis
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. C. Bramble
Sen. L. Escamilla
Sen. D. Henderson
Sen. E. Vickers

Lincoln Shurtz, Director of Government Affairs, Utah Association of Counties, spoke for the bill.

Dan Petersen, Fire Chief, Unified Fire Authority, spoke for the bill.


Yeas-5
Nays-0
Absent-3
Sen. C. Bramble
Sen. G. Davis
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Hemmert
Sen. L. Escamilla
Sen. D. Henderson
Sen. E. Vickers

2. S.J.R. 10 Proposal to Amend Utah Constitution -- Property Tax Exemption for Wildfire Prevention (Hemmert, D.)

MOTION: Sen. Hemmert moved to pass 1st Substitute S.J.R. 10 out favorably. The motion passed with a vote of 4 - 1 - 3.

Nays: Sen. L. Escamilla

3 . S.B. 141 Multicounty Assessing and Collecting Levy Amendments (Hemmert, D.)

MOTION: Sen. Hemmert moved to replace S.B. 141 with 1st Substitute S.B. 141. The motion passed with a vote of 5 - 0 - 3.

Nays: Sen. L. Escamilla

Sen. Hemmert presented the bill.

Lincoln Shurtz, Director of Government Affairs, Utah Association of Counties, spoke for the bill.

Rusty Cannon, Vice President, Utah Tax Payers Association, spoke to the bill.

MOTION: Sen. Hemmert moved to pass 1st Substitute S.B. 141 out favorably. The motion passed with a vote of 4 - 0 - 4.

Nays: Sen. L. Escamilla

4 . H.B. 268 Property Tax Notice Amendments (Eliason, S.)

Rep. Eliason presented with the assistance of Rebecca Rockwell, Commissioner, Utah State Tax Commission.

MOTION: Sen. Bramble moved to amend H.B. 268 with Amendment #1. The motion passed with a vote of 3 - 0 - 5.

Amendment 1
H.B. 268

1. Page 1, Line 13: privilege tax to designate an additional or alternative person to receive the information or notice;

2. Page 2, Lines 29 through 35: (1)(a) Except as provided in Subsection (1)(b), if a governmental entity is required under this chapter to send information or notice
to a person, the governmental entity shall send the information or notice to:

(a) (i) the person required under the applicable provision of this chapter; and

(b) (ii) each person designated in accordance with Subsection (2) by the person described

in Subsection (1)(a) (i).

(b) If a governmental entity is required under Section 59-2-919, 59-2-919.1, or 59-2-1317 to send information or notice to a person, the governmental entity shall send the information or notice to:

(i) the person required under the applicable section; or

(ii) one person designated in accordance with Subsection (2) by the person described in Subsection (1)(b)(i).

(2) (a) A person to whom a governmental entity is required under this chapter to send

information or notice may designate a person to receive the information or notice in accordance with

Subsection (1).

3. Page 4, Lines 90 through 96:

(6) (a) (i) Except as provided in Subsection (6)(a)(ii), if a governmental entity is required under this chapter to send information or notice to a person, the governmental entity shall send the information or notice to:

(A) the person required under the applicable provision of this chapter; and

(B) each person designated in accordance with Subsection (6)(b) by the person described in Subsection (6)(a)(i)

(ii) If a governmental entity is required under Section 59-2-919.1 or 59-2-1317 to send information or notice to a person, the governmental entity shall send the information or notice to:

(A) the person required under the applicable section; or

(B) one person designated in accordance with Subsection (6)(b) by the person described in Subsection (6)(a)(ii)(A).

(b) (i) A person to whom a governmental entity is required under this chapter to send

information or notice may designate a person to receive the information or notice in accordance with

Subsection (6)(a).

Yeas-3
Sen. C. Bramble
Sen. G. Davis
Sen. L. Fillmore

Nays-0

Absent-5
Sen. L. Escamilla
Sen. W. Harper
Sen. D. Hemmert
Sen. D. Henderson
Sen. E. Vickers

MOTION: Sen. Davis moved to pass H.B. 268 out favorably. 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

Sen. Escamilla assumed the chair.

5 . H.B. 60 Corporate Income Tax Credit Amendments (Barlow, S.)

Sen. Fillmore presented the bill.

MOTION: Sen. Fillmore moved to pass H.B. 60 out favorably. 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
MOTION: Sen. Davis moved to adjourn. 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

Acting Chair Escamilla adjourned the meeting at 4:52 P.M.