



# MINUTES

## SENATE REVENUE AND TAXATION STANDING COMMITTEE

LEGISLATURE

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](http://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.

**MOTION:** Sen. Hemmert moved to replace S.B. 134 with 1st Substitute S.B. 134. The motion passed with a vote of 4 - 0 - 4.

Yeas-4

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

Nays-0

Absent-4

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.

**MOTION:** Sen. Hemmert moved to pass 1st Substitute S.B. 134 out favorably. The motion passed with a vote of 5 - 0 - 3.

Yeas-5

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert

Nays-0

Absent-3

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 replace S.J.R. 10 with 1st Substitute S.J.R. 10 . The motion passed with a vote of 5 - 0 - 3.

Yeas-5

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert

Nays-0

Absent-3

Sen. L. Escamilla  
Sen. D. Henderson  
Sen. E. Vickers

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

Yeas-4

Sen. C. Bramble  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert

Nays-1

Sen. G. Davis

Absent-3

Sen. L. Escamilla  
Sen. D. Henderson  
Sen. E. Vickers

**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.

Yeas-5

Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Hemmert

Nays-0

Absent-3

Sen. L. Escamilla  
Sen. D. Henderson  
Sen. E. Vickers

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.

Yeas-4

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

Nays-0

Absent-4

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

**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:

13 privilege tax to designate an additional or alternative person to receive the information or notice;

2. Page 2, Lines 29 through 35:

29 (1) (a) ~~{if}~~ Except as provided in Subsection (1)(b), if a governmental entity is required under this chapter to send information or notice

30 to a person, the governmental entity shall send the information or notice to:  
31 ~~{(a)}~~ (i) the person required under the applicable provision of this chapter; and  
32 ~~{(b)}~~ (ii) each person designated in accordance with Subsection (2) by the person described  
33 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).

34 (2) (a) A person to whom a governmental entity is required under this chapter to send  
35 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:

90 (6) (a) (i) ~~{f}~~ Except as provided in Subsection (6)(a)(ii), if a governmental entity is required under this  
chapter to send information or

91 notice to a person, the governmental entity shall send the information or notice to:

92 ~~{(i)}~~ (A) the person required under the applicable provision of this chapter; and

93 ~~{(ii)}~~ (B) each person designated in accordance with Subsection (6)(b) by the person

94 described in Subsection (6)(a)(i) (A).

(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).

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

96 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.