



UTAH STATE

LEGISLATURE

# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Monday, March 2, 2020 | 8:00 a.m. | 445 State Capitol

**Members Present:**

Rep. Robert M. Spendlove, Chair  
Rep. Tim Quinn, Vice Chair  
Rep. Kyle R. Andersen  
Rep. Stewart E. Barlow  
Rep. Steve Eliason  
Rep. Stephanie Pitcher  
Rep. Douglas V. Sagers  
Rep. Rex P. Shipp  
Rep. Andrew Stoddard  
Rep. Mark A. Strong

Rep. Norman K. Thurston

**Members Absent:**

Rep. Joel K. Briscoe  
Rep. Jefferson Moss  
Rep. Mike Schultz  
Speaker Brad R. Wilson

**Staff Present:**

Ryan M. Hunter, Policy Analyst  
Linda Service, 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).

Vice Chair Quinn called the meeting to order at 8:04 a.m.

**MOTION:** Rep. Spendlove moved to approve the minutes of the February 25, 2020 meeting. The motion passed with a vote of 8 - 0 - 7.

Yeas-8

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong  
Rep. N. Thurston

Nays-0

Absent-7

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. J. Moss  
Rep. S. Pitcher  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. B. Wilson

**1 . H.B. 382 Property Tax Records Amendments (Ferry, J.)**

Rep. Ferry explained the bill assisted by John Bond, Weber County Treasurer.

Dr. Ron Mortensen spoke to the bill.

**MOTION:** Rep. Shipp moved to amend H.B. 382 with Amendment #1. The motion passed with a vote of 7 - 0 - 8.

Amendment 1  
H.B. 382

1. Page 4, Lines 118 through 119:

118 (i) Title 59, Chapter 2, Part 11, Exemptions, Deferrals, and Abatements: ~~{or}~~

119 (ii) Title 59, Chapter 2, Part 12, Property Tax Relief~~{-}~~ ;

(iii) Title 59, Chapter 18, Tax Deferral and Tax Abatement; or

(iv) Title 59, Chapter 19, Armed Forces Exemptions.

Yeas-7

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong

Nays-0

Absent-8

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. J. Moss  
Rep. S. Pitcher  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. N. Thurston  
Rep. B. Wilson

**MOTION:** Rep. Shipp moved to pass H.B. 382 out favorably as amended. The motion passed with a vote of 7 - 0 - 8.

Yeas-7

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong

Nays-0

Absent-8

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. J. Moss  
Rep. S. Pitcher  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. N. Thurston  
Rep. B. Wilson

**2 . 1st Sub. H.B. 62 Enterprise Zone Tax Credit Amendments (Sagers, D.)**

Rep. Sagers explained the bill.

**MOTION:** Rep. Spendlove moved to replace 1st Substitute H.B. 62 with 2nd Substitute H.B. 62. The motion passed with a vote of 7 - 0 - 8.

Yeas-7

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong

Nays-0

Absent-8

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. J. Moss  
Rep. S. Pitcher  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. N. Thurston  
Rep. B. Wilson

**MOTION:** Rep. Spendlove moved to pass 2nd Substitute H.B. 62 out favorably. The motion passed with a vote of 6 - 1 - 8.

Yeas-6

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove

Nays-1

Rep. M. Strong

Absent-8

Rep. J. Briscoe  
Rep. S. Eliason  
Rep. J. Moss  
Rep. S. Pitcher  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. N. Thurston  
Rep. B. Wilson

**MOTION:** Rep. Spendlove moved to saunter. The motion passed with a vote of 7 - 0 - 8.

Yeas-7

Rep. K. Andersen  
 Rep. S. Barlow  
 Rep. T. Quinn  
 Rep. D. Sagers  
 Rep. R. Shipp  
 Rep. R. Spendlove  
 Rep. M. Strong

Nays-0

Absent-8

Rep. J. Briscoe  
 Rep. S. Eliason  
 Rep. J. Moss  
 Rep. S. Pitcher  
 Rep. M. Schultz  
 Rep. A. Stoddard  
 Rep. N. Thurston  
 Rep. B. Wilson

Vice Chair Quinn called the meeting to order.

**3 . 1st Sub. S.C.R. 6 Concurrent Resolution for Study of Local Option Sales Tax (*Bramble, C.*)**

Sen. Bramble explained the bill.

**MOTION:** Rep. Spendlove moved to pass 1st Substitute S.C.R. 6 out favorably. The motion passed with a vote of 7 - 0 - 8.

Yeas-7

Rep. K. Andersen  
 Rep. S. Barlow  
 Rep. T. Quinn  
 Rep. R. Shipp  
 Rep. R. Spendlove  
 Rep. A. Stoddard  
 Rep. M. Strong

Nays-0

Absent-8

Rep. J. Briscoe  
 Rep. S. Eliason  
 Rep. J. Moss  
 Rep. S. Pitcher  
 Rep. D. Sagers  
 Rep. M. Schultz  
 Rep. N. Thurston  
 Rep. B. Wilson

**4 . S.B. 123 Small Business Job Creation Tax Credit Act (*Bramble, C.*)**

Sen. Bramble explained the bill assisted by Mark Scheffel, Sr. Vice President, Advantage Capital; Jimmy Seear, CCS Composites; and Chris Gibson, CEO, Recursion.

**MOTION:** Rep. Spendlove moved to amend S.B. 123 with Amendment #2.  
 Amendment 2  
 S.B. 123

1. Page 6, Line 168 through Page 7, Line 185:
  - 168 (18) "Tier one job" means a new annual job held by an employee who:
  - 169 (a) served in the active military, naval, or air service and who was discharged or
  - 170 released under conditions other than dishonorable;
  - 171 (b) suffers from a disability; ~~or~~
  - 172 (c) was found guilty of a crime and sentenced by a court to a prison term~~{; or~~
  - 173 ~~— (d) was not a resident of Utah within the 12 months prior to holding the job}.~~
  - 174 ~~{(19) "Tier three job" means all new annual jobs that are not tier one jobs or tier two~~
  - 175 ~~jobs.}~~
  - 176 ~~{(20)}~~ (21) "Tier two job" means a new annual job held by an employee who received or had
  - 177 a family member who received, with neither still receiving, benefits under Utah Medicaid, Utah
  - 178 Unemployment Insurance, the Utah Supplemental Nutrition Assistance Program, the Utah
  - 179 Children's Health Insurance Program, Utah Head Start, or Utah Family Employment Program.
  - 180 ~~{(21)}~~ (22) "Small Business Job Creation fund" means a person approved by the office under
  - 181 Section 63N-2-903.
  - 182 ~~{(22)}~~ (23) "Small Business Job Creation investment" means:
  - 183 (a) any capital or equity investment in an eligible business; or
  - 184 (b) any loan made from the investment authority to an eligible business with a stated
  - 185 maturity at least one year after the date of issuance.

2. Page 13, Line 399 through Page 14, Line 406:

- 399 (b) (i) The offset shall equal the sum of the following:
- 400 (A) the product of the number of new annual jobs that are tier one jobs and \$40,000; and
- 401 (B) the product of the number of new annual jobs that are tier two jobs and \$30,000{~~;~~
- 402 and
- 403 ~~—(C) the product of the number of new annual jobs that are tier three jobs and \$20,000.~~
- 404 (ii) A \$10,000 bonus shall be added to the offset for each of the following:
- 405 (A) each new annual job at an eligible business whose principal business operations are
- 406 located in an opportunity zone; and

Rep. Spendlove withdrew the motion.

**MOTION:** Rep. Thurston moved to hold S.B. 123. The motion passed with a vote of 10 - 0 - 5.

Yeas-10

Rep. K. Andersen  
Rep. S. Barlow  
Rep. S. Eliason  
Rep. S. Pitcher  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong  
Rep. N. Thurston

Nays-0

Absent-5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. B. Wilson

**5 . 3rd Sub. S.B. 69 Tax Credit for Educator Expenses (Anderegg, J.)**

Sen. Anderegg explained the bill assisted by Jay Blain, Utah Education Association.

Jay Blain spoke in favor of the bill.

Kate Bradshaw, citizen, spoke in favor of the bill.

Rusty Cannon, Utah Tax Payers Association, spoke in favor of the bill.

**MOTION:** Rep. Spendlove moved to hold 3rd Substitute S.B. 69. The motion passed with a vote of 10 - 0 - 5.

Yeas-10

Rep. K. Andersen  
Rep. S. Barlow  
Rep. S. Eliason  
Rep. S. Pitcher  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong  
Rep. N. Thurston

Nays-0

Absent-5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. B. Wilson

**MOTION:** Rep. Thurston moved to adjourn. The motion passed with a vote of 10 - 0 - 5.

Yeas-10

Rep. K. Andersen  
Rep. S. Barlow  
Rep. S. Eliason  
Rep. S. Pitcher  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong  
Rep. N. Thurston

Nays-0

Absent-5

Rep. J. Briscoe  
Rep. J. Moss  
Rep. M. Schultz  
Rep. A. Stoddard  
Rep. B. Wilson

Vice Chair Quinn adjourned the meeting at 9:56 a.m.