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  

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.  

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  
Nays-0  
Absent-7  

Rep. K. Andersen  
Rep. S. Barlow  
Rep. T. Quinn  
Rep. D. Sagers  
Rep. R. Shipp  
Rep. R. Spendlove  
Rep. M. Strong  
Rep. N. Thurston  
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; or  
(iii) Title 59, Chapter 18, Tax Deferral and Tax Abatement; or  
(iv) Title 59, Chapter 19, Armed Forces Exemptions.
Yeas-7                     Nays-0                     Absent-8


Yeas-7                     Nays-0                     Absent-8

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

Rep. Sagers explained the bill.


Yeas-7                     Nays-0                     Absent-8


Yeas-6                     Nays-1                     Absent-8

Yeas-7  Nays-0  Absent-8
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.


Yeas-7  Nays-0  Absent-8
Rep. R. Shipp  Rep. S. Pitcher
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:

   (18) "Tier one job" means a new annual job held by an employee who:
   (a) served in the active military, naval, or air service and who was discharged or
   released under conditions other than dishonorable;
   (b) suffers from a disability; or
   (c) was not a resident of Utah within the 12 months prior to holding the job.

   (19) "Tier three job" means all new annual jobs that are not tier one jobs or tier two
   jobs.

   (20) "Tier two job" means a new annual job held by an employee who received or had
   a family member who received, with neither still receiving, benefits under Utah Medicaid, Utah
   Unemployment Insurance, the Utah Supplemental Nutrition Assistance Program, the Utah
   Children's Health Insurance Program, Utah Head Start, or Utah Family Employment Program.

   (21) "Small Business Job Creation fund" means a person approved by the office under
   Section 63N-2-903.

   (22) "Small Business Job Creation investment" means:
   (a) any capital or equity investment in an eligible business; or
   (b) any loan made from the investment authority to an eligible business with a stated
   maturity at least one year after the date of issuance.

2.  Page 13, Line 399 through Page 14, Line 406:
(b) (i) The offset shall equal the sum of the following:
(A) the product of the number of new annual jobs that are tier one jobs and $40,000; and
(B) the product of the number of new annual jobs that are tier two jobs and $30,000;
and
(C) the product of the number of new annual jobs that are tier three jobs and $20,000.
(ii) A $10,000 bonus shall be added to the offset for each of the following:
(A) each new annual job at an eligible business whose principal business operations are located in an opportunity zone; and

Rep. Spendlove withdrew the motion.


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.


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.