Members Present:
Rep. Robert M. Spendlove, Chair
Rep. Kyle R. Andersen
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Steve Eliason
Rep. Stephanie Pitcher
Rep. Douglas V. Sagers
Rep. Rex P. Shipp
Rep. Andrew Stoddard
Rep. Mark A. Strong

Members Absent:
Rep. Tim Quinn, Vice Chair
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.

Chair Spendlove called the meeting to order at 4:27 p.m.

MOTION: Rep. Shipp moved to approve the minutes of the February 26, 2020 and March 2, 2020 meetings. The motion passed with a vote of 7 - 0 - 8.

Yeas-7
Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. M. Strong

Nays-0

Absent-8
Rep. S. Eliason
Rep. J. Moss
Rep. S. Pitcher
Rep. T. Quinn
Rep. M. Schultz
Rep. A. Stoddard
Rep. N. Thurston
Rep. B. Wilson

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

Sen. Bramble explained the bill.


Amendment 3
S.B. 123

1. Page 6, Lines 168 through 173:

(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 found guilty of a crime and sentenced by a court to a prison term . (\+er
(d) was not a resident of Utah within the 12 months prior to holding the job.

2. Page 13, Line 398 through Page 14, Line 411:

The offset shall equal the sum of the (following:) amounts calculated in Subsections (2)(c) through
(g).

(A)\(+)\) (c) \(-\) the product of the number of new annual jobs that are tier one jobs and $40,000(\+)=

(B)\(+)\) (d) \(-\) the product of the number of new annual jobs that are tier two jobs and $30,000(\+)=
(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 

(B) each new annual job held by an employee who has received workforce training 

either internally or externally, provided such training is verified by the president, chief executive officer, chief financial officer, or similar officer of the eligible business and approved by the office. 

(e) The product of $10,000 and the number of new annual jobs that are: 

(i) tier one or tier two jobs; and 

(ii) at an eligible business whose principal business operations are located in an opportunity zone; 

(f) The product of $10,000 and the number of new annual jobs that are: 

(i) tier one or tier two jobs; and 

(ii) held by an employee who has received workforce training either internally or externally, provided such training is verified by the president, chief executive officer, chief financial officer, or similar officer of the eligible business and approved by the office. 

(g) The lesser of: 

(i) the sum of the following: 

(A) the product of the number of new annual jobs that are tier three jobs and $20,000; 

(B) the product of $10,000 and the number of tier three jobs that are at an eligible business whose principal business operations are located in an opportunity zone; and 

(C) the product of $10,000 and the number of tier three jobs that are held by an employee who has received workforce training either internally or externally, provided such training is verified by the president, chief executive officer, chief financial officer, or similar officer of the eligible business and approved by the office; or 

(ii) 17% of the sum of the amounts calculated in Subsections (2)(c) through (f). 

3. Within 60 days after receipt of an annual report, the office shall provide written

Yeas-8  Nays-0  Absent-7  
Rep. M. Strong  


Yeas-9  Nays-0  Absent-6  
Rep. R. Spendlove  
Rep. A. Stoddard  
Rep. M. Strong  

2. 3rd Sub. S.B. 69 Tax Credit for Educator Expenses (Anderegg, J.) 

Sen. Anderegg explained the bill. 

Yeas-8  Nays-0  Absent-7
Rep. M. Strong


Yeas-8  Nays-0  Absent-7
Rep. M. Strong

3. 4th Sub. S.B. 77 Electric Energy Related Tax Credit (Kitchen, D.)

Sen. Kitchen explained the bill assisted by Ryan Evans, President, Utah Solar Energy Association, and distributed a handout.

Electric Energy Storage Tax Credit

Maryann Christensen, citizen, spoke in favor of the bill.

Paul Rogers, Nikola Motor, spoke in favor of the bill.

Noah Miterko, Policy Associate, HEAL Utah, spoke in favor of the bill.


Yeas-10  Nays-0  Absent-5
Rep. M. Strong

MOTION: Rep. Andersen moved to pass 5th Substitute S.B. 77 out favorably. The motion passed with a vote of 8 - 2 - 5.
Yeas-8
Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Pitcher
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard

Nays-2
Rep. M. Strong
Rep. N. Thurston

Absent-5
Rep. S. Eliason
Rep. J. Moss
Rep. T. Quinn
Rep. M. Schultz
Rep. B. Wilson

4. H.B. 201 Adoption Tax Credit (Shipp, R.P.)

Rep. Shipp explained the bill.

Maryann Christensen, Executive Director, Eagle Forum, spoke in favor of the bill.


Yeas-10
Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Pitcher
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-5
Rep. S. Eliason
Rep. J. Moss
Rep. T. Quinn
Rep. M. Schultz
Rep. B. Wilson


Yeas-11
Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. S. Pitcher
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-4
Rep. J. Moss
Rep. T. Quinn
Rep. M. Schultz
Rep. B. Wilson

Yeas-10
Rep. K. Andersen
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Pitcher
Rep. D. Sagers
Rep. R. Shipp
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong
Rep. N. Thurston

Nays-0

Absent-5
Rep. S. Eliason
Rep. J. Moss
Rep. T. Quinn
Rep. M. Schultz
Rep. B. Wilson

Chair Spendlove adjourned the meeting at 5:35 p.m.