



AGENDA

REVENUE AND TAXATION INTERIM COMMITTEE

LEGISLATURE Wednesday, September 16, 2020 | 9:00 a.m. | Electronic Meeting | Room 445 Capitol Building

As authorized by Utah Code, Title 52, Chapter 4, Open and Public Meetings Act and in accordance with Joint Rule 1-4-402, this meeting will be conducted electronically to limit the spread of the novel coronavirus disease 2019 (COVID-19). The Utah State Capitol is temporarily closed to visitors and members of the public are not permitted to attend the meeting at the anchor location.

Members of the public have two options for participating in the meeting: (1) Listen to the live audio stream through the [committee's webpage](#); (2) Watch the meeting remotely through WebEx. To participate in the meeting through WebEx, select the "Virtual Meeting Access" link on the [committee's webpage](#). Members of the public may provide remote public comment through WebEx at the committee chairs' discretion. Please carefully read [the remote public comment procedure and guidelines](#) prior to participating in the virtual meeting, available on the Legislature's website <https://le.utah.gov/>. For Revenue and Taxation Interim Committee documents and reports, click on the "Meetings" tabs on the committee webpage.

1. Committee Business

- Call to order
- Approval of the minutes of the August 19, 2020, meeting

2. Draft Legislation – 2021FL0513 “Property Tax Revisions”

The committee will discuss legislation regarding deadlines for appeals relating to part-year residential property and penalties for failure to file a signed statement of real and personal property assessable by an assessor.

- Rep. Spendlove and Sen. Fillmore
- Committee staff
- Public comment
- Committee discussion/action

3. Taxing Consumption vs. Taxing Productivity

The committee will discuss the economic, budgetary, and other impacts of policies, such as sales taxes, that tax consumption and policies, such as income taxes, that tax productivity.

- Gary Cornia
- Jonathan Ball – Legislative Fiscal Analyst
- Steve Young – Holland and Hart
- Public comment
- Committee discussion/action

4. Sales Tax Exemptions

The committee will review the current sales tax exemptions found in state code.

- Committee staff
- Public comment
- Committee discussion/action

5. Local Option Sales Taxes

The committee will have a discussion regarding local option sales taxes authorized by the state.

- Committee staff



- Cameron Diehl – Utah League of Cities and Towns
- Lincoln Shurtz – Utah Association of Counties
- Public Comment
- Committee discussion/action

6. Rooftop Solar Panel Impact on Property Tax Valuation

The committee will hear a presentation regarding the treatment of rooftop solar panel systems for property tax valuation purposes.

- Ryan Evans – Utah Solar Energy Association
- Nick Ball – Vivint Solar
- Utah State Tax Commission
- Public Comment
- Committee discussion/action

7. Disclosure of Tax Delinquency to DABC & DOPL

The committee will discuss authorizing the Tax Commission to share tax delinquency information with DABC and DOPL to be used in licensing decisions.

- Committee staff
- John Valentine – Utah State Tax Commission
- Public Comment
- Committee discussion/action

8. Corporate Tax Unadjusted Income Definition

The committee will discuss how to treat special deductions for dividends received for the purposes of Utah corporate unadjusted income.

- Committee staff
- John Valentine – Utah State Tax Commission
- Public Comment
- Committee discussion/action

9. Sales and Use Taxation of Fuels Used in Condominium and Short-term Home Rentals

The committee will discuss whether short-term home and condominium rentals should be subject to the full fuel sales tax rate for commercial use or the reduced fuel sales tax rate for residential use.

- Committee staff
- Rebecca Rockwell – Utah State Tax Commission
- Public Comment
- Committee discussion/action

10. Other Items/Adjourn