



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Wednesday, January 27, 2021 | 2:15 p.m. | 210 Senate Building

Members Present:

Sen. Daniel McCay, Chair
Sen. Curtis S. Bramble
Sen. Kirk A. Cullimore
Sen. Gene Davis
Sen. Luz Escamilla
Sen. Lincoln Fillmore

Sen. Wayne A. Harper
Sen. Don L. Ipson
Sen. Chris H. Wilson

Staff Present:

Julie Humberstone, Policy Analyst
Rachel Boe, Committee Secretary

Note: A copy of related materials and an audio recording of the meeting can be found at www.le.utah.gov.

Chair McCay called the meeting to order at 2:34 p.m.

MOTION: Sen. Fillmore moved to approve the minutes for March 9, 2020. The motion passed with a vote of 7 - 0 - 2.

Yeas-7

Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-2

Sen. C. Bramble
Sen. K. Cullimore

1 . S.B. 73 Vehicle Registration Fee Amendments (*Fillmore, L.*)

Sen. Fillmore explained the bill.

MOTION: Sen. Fillmore moved to replace S.B. 73 with 3rd Substitute S.B. 73. The motion passed with a vote of 7 - 0 - 2.

Yeas-7

Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-2

Sen. C. Bramble
Sen. K. Cullimore

MOTION: Sen. Harper moved to pass 3rd Substitute S.B. 73 out favorably. The motion passed with a vote of 8 - 0 - 1.

Yeas-8

Sen. K. Cullimore
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-1

Sen. C. Bramble

2 . S.B. 88 Local Option Sales Tax Distribution Amendments (Fillmore, L.)

[ZAP Tier II Funding](#)

Sen. Fillmore explained the bill.

MOTION: Sen. Fillmore moved to amend S.B. 88 with Amendment #2. The motion passed with a vote of 8 - 0 - 1.

Amendment 2
S.B. 88

1. Page 1, Line 20:
20 distribution to certain botanical organizations and cultural organizations is reasonably consistent with the population distribution within the
2. Page 6, Line 161:
161 (2) In making the distributions described in Subsection (1){~~(a), (c), or~~}(d), the county

Yeas-8

Sen. K. Cullimore
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-1

Sen. C. Bramble

Aimee Winder Newton, Councilwoman, Salt Lake County, spoke in opposition to the bill.

MOTION: Sen. Bramble moved to pass S.B. 88 out favorably as amended. The motion passed with a vote of 7 - 2 - 0.

Yeas-7

Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-2

Sen. G. Davis
Sen. L. Escamilla

Absent-0

3 . S.B. 25 Corporate Tax Amendments (Bramble, C.)

Sen. Bramble explained the bill.

John Valentine, Chairman, Utah State Tax Commission, spoke in favor of the bill.

MOTION: Sen. Bramble moved to pass S.B. 25 out favorably. The motion passed with a vote of 9 - 0 - 0.

<u>Yeas-9</u>	<u>Nays-0</u>	<u>Absent-0</u>
Sen. C. Bramble		
Sen. K. Cullimore		
Sen. G. Davis		
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

4 . S.B. 95 Sales Tax Revisions (Fillmore, L.)

MOTION: Sen. Fillmore moved to amend S.B. 95 with Amendment #1. The motion passed with a vote of 8 - 0 - 1.

Amendment 1
S.B. 95

1. Page 27, Lines 823 through 824:
823 (90) amounts paid by the service provider for tangible personal property, other than
824 machinery, equipment, parts, office supplies, or electricity, gas, heat, steam, or other fuels, that:

<u>Yeas-8</u>	<u>Nays-0</u>	<u>Absent-1</u>
Sen. K. Cullimore		Sen. C. Bramble
Sen. G. Davis		
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

Sen. Fillmore explained the bill.

Reid Raleigh, Head of Tax, Domo Inc., spoke in favor of the bill.

Rusty Cannon, Vice President, Utah Taxpayers Association, spoke in favor of the bill.

John Valentine, Chairman, Utah State Tax Commission, spoke to the bill.

MOTION: Sen. Fillmore moved to pass S.B. 95 out favorably as amended. The motion passed with a vote of 7 - 1 - 1.

<u>Yeas-7</u>	<u>Nays-1</u>	<u>Absent-1</u>
Sen. K. Cullimore	Sen. G. Davis	Sen. C. Bramble
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

5 . S.B. 18 Property Tax Exemption Amendments (Harper, W.)

Sen. Harper explained the bill.

MOTION: Sen. Harper moved to replace S.B. 18 with 1st Substitute S.B. 18. The motion passed with a vote of 9 - 0 - 0.

<u>Yeas-9</u>	<u>Nays-0</u>	<u>Absent-0</u>
Sen. C. Bramble		
Sen. K. Cullimore		
Sen. G. Davis		
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

Lincoln Shurtz, Director of Government Affairs, Utah Association of Counties, spoke in opposition to the bill.

[Lincoln Shurtz - Impacts of SB18](#)

Roger Tew, Utah League of Cities and Towns, spoke in opposition to the bill.

Rusty Cannon, Vice President, Utah Taxpayers Association, spoke in favor of the bill.

Lexi Cunningham, Executive Director, USSA/USBA, spoke in opposition to the bill.

Candace Daly, State Director, Utah Federation of Independent Businesses, spoke in favor of the bill.

Jacey Skinner, General Counsel and Vice President of Public Policy, Salt Lake Chamber, spoke in favor of the bill.

Chris McCormick, President and CEO, Cedar City Chamber of Commerce, spoke in favor of the bill.

Matt Leavitt, citizen, spoke to the bill.

MOTION: Sen. Bramble moved to pass 1st Substitute S.B. 18 out favorably.

SUBSTITUTE MOTION: Sen. Cullimore moved to hold 1st Substitute S.B. 18. The substitute motion passed with a vote of 9 - 0 - 0.

<u>Yeas-9</u>	<u>Nays-0</u>	<u>Absent-0</u>
Sen. C. Bramble		
Sen. K. Cullimore		
Sen. G. Davis		
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

MOTION: Sen. Bramble moved to adjourn at 4:19 p.m. The motion passed with a vote of 9 - 0 - 0.



Yeas-9

- Sen. C. Bramble
- Sen. K. Cullimore
- Sen. G. Davis
- Sen. L. Escamilla
- Sen. L. Fillmore
- Sen. W. Harper
- Sen. D. Ipson
- Sen. D. McCay
- Sen. C. Wilson

Nays-0

Absent-0