



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

LEGISLATURE

Monday, February 1, 2021 | 2:00 p.m. | 210 Senate Building

Members Present:

Sen. Daniel McCay, Chair
Sen. Curtis S. Bramble
Sen. Kirk A. Cullimore
Sen. Luz Escamilla
Sen. Lincoln Fillmore
Sen. Wayne A. Harper
Sen. Don L. Ipson

Sen. Chris H. Wilson

Members Absent:

Sen. Gene Davis

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 2:06 p.m.

MOTION: Sen. Bramble moved to approve the minutes from January 27, 2021. The motion passed with a vote of 5 - 0 - 4.

Yeas-5

Sen. C. Bramble
Sen. L. Escamilla
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-4

Sen. K. Cullimore
Sen. G. Davis
Sen. L. Fillmore
Sen. W. Harper

1 . S.B. 77 Kiwanis Special Group License Plate (McKell, M.)

Sen. Michael McKell explained the bill with the assistance of Wesley Sine, Member of Kiwanis, Carolina Herrin, and Richard Jaussi.

MOTION: Sen. Bramble moved to replace S.B. 77 with 1st Substitute S.B. 77. The motion passed with a vote of 4 - 0 - 5.

Yeas-4

Sen. C. Bramble
Sen. L. Escamilla
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-5

Sen. K. Cullimore
Sen. G. Davis
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson

MOTION: Sen. Wilson moved to pass 1st Substitute S.B. 77 out favorably. The motion passed with a vote of 4 - 0 - 5.

Yeas-4

Sen. C. Bramble
Sen. L. Escamilla
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-5

Sen. K. Cullimore
Sen. G. Davis
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson

2 . S.B. 104 Tax Levy for Animal Control (Weiler, T.)

Sen. Todd Weiler explained the bill with the assistance of Steve Hiatt, Davis County.

Arlyn Bradshaw, Councilwoman, Bountiful City, spoke in favor of the bill.

Randy Elliot, Commissioner, Davis County, spoke in favor of the bill.

Rusty Cannon, Vice President, Utah Taxpayers Association, spoke to the bill.

David Spatafore, South Jordan City, South Salt Lake City, and Salt Lake County, spoke to the bill.

MOTION: Sen. Bramble moved to pass S.B. 104 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas-6

Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. G. Davis
Sen. W. Harper
Sen. D. Ipson

3 . H.B. 40 Tax Status Disclosure Amendments (Thurston, N.)

Rep. Norman K. Thurston explained the bill.

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

MOTION: Sen. Fillmore moved to pass H.B. 40 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas-6

Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. G. Davis
Sen. W. Harper
Sen. D. Ipson

4 . 1st Sub. H.B. 30 Tax Modifications (Barlow, S.)

Rep. Stewart Barlow explained the bill.

MOTION: Sen. Escamilla moved to pass 1st Substitute H.B. 30 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas-6

Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. G. Davis
Sen. W. Harper
Sen. D. Ipson

5 . S.B. 110 Tax Commission Appeal Amendments (Fillmore, L.)

Sen. Fillmore explained the bill.

Sen. Bramble assumed the chair.

Sen. McCay resumed the chair.

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

Spencer Nitz, Utah Taxpayers Association, spoke in favor of the bill.

Steve Young, Utah Taxpayers Association, spoke in favor of the bill.

Scott Smith, Executive Director, Utah State Tax Commission, spoke to the bill.

David Scofield, Lawyer, Millard County, spoke in opposition to the bill.

Brandy Grace, Association of Counties, spoke to the bill.

MOTION: Sen. Fillmore moved to pass S.B. 110 out favorably. The motion passed with a vote of 7 - 0 - 2.

Yeas-7

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

Nays-0

Absent-2

Sen. G. Davis
Sen. D. Ipson

6 . H.B. 46 Student Prosperity Savings Program Amendments (*Eliason, S.*)

Rep. Steve Eliason explained the bill.

Greg Dyer, Chief Compliance Officer, UESP, spoke in favor of the bill.

MOTION: Sen. Bramble moved to pass H.B. 46 out favorably. The motion passed with a vote of 7 - 0 - 2.

Yeas-7

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

Nays-0

Absent-2

Sen. G. Davis
Sen. D. Ipson

7 . S.B. 52 Property Tax Deferral Modifications (*Fillmore, L.*)

Sen. Fillmore explained the bill.

Brandy Grace, Utah Association of Counties, spoke to the bill.

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

Danny Harris, Advocacy Director, AARP of Utah, spoke in favor of the bill.

Howard Stephenson, Utah Taxpayers Association, spoke in favor of the bill.

Wayne Cushing, Treasurer, Salt Lake County, spoke in opposition to the bill.

Mike Melendez, Libertas Institute, spoke in favor of the bill.

Burt Harvey, Tax Administration Supervisor, Utah County, spoke in opposition to the bill.

MOTION: Sen. Fillmore moved to pass S.B. 52 out favorably. The motion passed with a vote of 7 - 0 - 2.

Yeas-7

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

Nays-0

Absent-2

Sen. G. Davis
Sen. D. Ipson

Chair McCay called a ten minutes recess.

8 . S.B. 79 Insurance Policy Notification Amendments (*Harper, W.*)

Sen. Harper explained the bill.

Karen Melchert, Regional Vice President, American Council of Life Insurers, spoke in opposition to the bill.

Danny Harris, Advocacy Director, AARP of Utah, spoke in favor of the bill.

MOTION: Sen. Bramble moved to pass S.B. 79 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas-6

Sen. C. Bramble
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. K. Cullimore
Sen. G. Davis
Sen. D. Ipson

9 . S.B. 100 Taxpayer Tax Credit Modifications (*Harper, W.*)

Sen. Harper explained the bill.

Matthew Weistein, Voices for Utah Children, spoke to the bill.

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

MOTION: Sen. Bramble moved to pass S.B. 100 out favorably. The motion passed with a vote of 6 - 0 - 3.



Yeas-6

Sen. C. Bramble
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. K. Cullimore
Sen. G. Davis
Sen. D. Ipson

MOTION: Sen. Harper moved to adjourn at 4:41 p.m. The motion passed with a vote of 6 - 0 - 3.

Yeas-6

Sen. C. Bramble
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays-0

Absent-3

Sen. K. Cullimore
Sen. G. Davis
Sen. D. Ipson