



UTAH STATE

LEGISLATURE

MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Friday, February 12, 2021 | 2:00 p.m. | 30 House Building

Members Present:

Rep. Robert M. Spendlove, Chair
Rep. Adam Robertson, Vice Chair
Rep. Nelson T. Abbott
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Steve Eliason
Rep. Suzanne Harrison
Rep. Karianne Lisonbee

Rep. Jefferson Moss
Rep. Douglas V. Sagers
Rep. Travis M. Seegmiller
Rep. Andrew Stoddard
Rep. Mark A. Strong

Staff Present:

Alex R. Janak, Policy Analyst
Jordan Gage, 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 2:02 p.m.

MOTION: Rep. Lisonbee moved to approve the minutes from the February 10, 2021, meeting. The motion passed with a vote of 8 - 0 - 5.

Yeas-8

Rep. N. Abbott
Rep. S. Barlow
Rep. S. Harrison
Rep. K. Lisonbee
Rep. J. Moss
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong

Nays-0

Absent-5

Rep. J. Briscoe
Rep. S. Eliason
Rep. A. Robertson
Rep. D. Sagers
Rep. T. Seegmiller

1 . H.B. 91 Tax Credit for Alternative Fuel Heavy Duty Vehicles (Stoddard, A.)

Rep. Stoddard presented the bill.

Committee discussion took place on the bill.

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

MOTION: Rep. Harrison moved to amend H.B. 91 with Amendment #2. The motion passed with a vote of 12 - 0 - 1.

Amendment 2 H.B. 91

1. Page 1, Line 19:

19 {None} This bill provides retrospective operation.

2. Page 2, Line 55 through Page 3, Line 65:

55 (i) \$15,000, if the qualified purchase {~~of a natural gas heavy duty vehicle~~} occurs during
56 calendar year {~~2020~~} 2021 ;

57 (ii) \$13,500, if the qualified purchase occurs during calendar year {~~2021~~} 2022 ;

58 (iii) \$12,000, if the qualified purchase occurs during calendar year {~~2022~~} 2023 ;

59 (iv) \$10,500, if the qualified purchase occurs during calendar year {~~2023~~} 2024 ;

60 (v) \$9,000, if the qualified purchase occurs during calendar year {~~2024~~} 2025 ;

61 (vi) \$7,500, if the qualified purchase occurs during calendar year {~~2025~~} 2026 ;

- 62 (vii) \$6,000, if the qualified purchase occurs during calendar year {~~2026~~} 2027 ;
- 63 (viii) \$4,500, if the qualified purchase occurs during calendar year {~~2027~~} 2028 ;
- 64 (ix) \$3,000, if the qualified purchase occurs during calendar year {~~2028~~} 2029 ; and
- 65 (x) \$1,500, if the qualified purchase occurs during calendar year {~~2029~~} 2030 ; and

3. Page 3, Line 85:

85 certificates that the director issues under this section and Section {~~59-10-1033~~} 59-10-1033.1 may not exceed

4. Page 5, Line 151 through Page 6, Line 161:

- 151 (i) \$15,000, if the qualified purchase {~~of a natural gas heavy duty vehicle~~} occurs during
- 152 calendar year {~~2020~~} 2021 ;
- 153 (ii) \$13,500, if the qualified purchase occurs during calendar year {~~2021~~} 2022 ;
- 154 (iii) \$12,000, if the qualified purchase occurs during calendar year {~~2022~~} 2023 ;
- 155 (iv) \$10,500, if the qualified purchase occurs during calendar year {~~2023~~} 2024 ;
- 156 (v) \$9,000, if the qualified purchase occurs during calendar year {~~2024~~} 2025 ;
- 157 (vi) \$7,500, if the qualified purchase occurs during calendar year {~~2025~~} 2026 ;
- 158 (vii) \$6,000, if the qualified purchase occurs during calendar year {~~2026~~} 2027 ;
- 159 (viii) \$4,500, if the qualified purchase occurs during calendar year {~~2027~~} 2028 ;
- 160 (ix) \$3,000, if the qualified purchase occurs during calendar year {~~2028~~} 2029 ; and
- 161 (x) \$1,500, if the qualified purchase occurs during calendar year {~~2029~~} 2030 ; and

5. Page 7, Line 183:

183 certificates that the director issues under this section and Section {~~59-7-618~~} 59-7-618.1 may not exceed

6. Page 8, Line 235:

235 2023.

Section 4. Retrospective operation.

This bill has retrospective operation for a taxable year beginning on or after January 1, 2021.

Yeas-12

- Rep. N. Abbott
- Rep. S. Barlow
- Rep. J. Briscoe
- Rep. S. Harrison
- Rep. K. Lisonbee
- Rep. J. Moss
- Rep. A. Robertson
- Rep. D. Sagers
- Rep. T. Seegmiller
- Rep. R. Spendlove
- Rep. A. Stoddard
- Rep. M. Strong

Nays-0

Absent-1

- Rep. S. Eliason

MOTION: Rep. Harrison moved to pass H.B. 91 out favorably. The motion passed with a vote of 12 - 1 - 0.

Yeas-12

Rep. N. Abbott
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. S. Harrison
Rep. K. Lisonbee
Rep. J. Moss
Rep. A. Robertson
Rep. D. Sagers
Rep. T. Seegmiller
Rep. R. Spendlove
Rep. A. Stoddard

Nays-1

Rep. M. Strong

Absent-0

2 . H.B. 106 Adoption Tax Credit (Shipp, R.P.)

Rep. Shipp presented the bill.

Rep. Robertson assumed the chair.

Committee discussion took place on the bill.

Maryann Christensen, President, Utah Eagle Forum, Citizens for Strong Families, spoke in favor of the bill.

MOTION: Rep. Lisonbee moved to pass H.B. 106 out favorably. The motion passed with a vote of 12 - 0 - 1.

Yeas-12

Rep. N. Abbott
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. S. Harrison
Rep. K. Lisonbee
Rep. A. Robertson
Rep. D. Sagers
Rep. T. Seegmiller
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong

Nays-0

Absent-1

Rep. J. Moss

3 . H.B. 153 Energy Storage Asset Tax Credit (Handy, S.)

[HB153 Handout](#)

Rep. Handy presented the bill with the assistance of Richard Bell, Director of Incentives, Office of Energy Development.

Committee discussion took place on the bill.

Derek Sawaya, private citizen, spoke in favor of the bill.

MOTION: Rep. Strong moved to pass H.B. 153 out favorably.

SUBSTITUTE MOTION: Rep. Spendlove moved to go to the next item on the agenda. The substitute motion passed with a vote of 11 - 1 - 1.

Yeas-11

Rep. N. Abbott
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. K. Lisonbee
Rep. A. Robertson
Rep. D. Sagers
Rep. T. Seegmiller
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong

Nays-1

Rep. S. Harrison

Absent-1

Rep. J. Moss

4 . H.B. 140 Income Tax Revenue Amendments (Thurston, N.)

Rep. Thurston presented the bill.

Committee discussion took place on the bill.

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

MOTION: Rep. Lisonbee moved to pass H.B. 140 out favorably. The motion passed with a vote of 7 - 5 - 1.

Yeas-7

Rep. N. Abbott
Rep. S. Barlow
Rep. K. Lisonbee
Rep. A. Robertson
Rep. T. Seegmiller
Rep. R. Spendlove
Rep. M. Strong

Nays-5

Rep. J. Briscoe
Rep. S. Eliason
Rep. S. Harrison
Rep. D. Sagers
Rep. A. Stoddard

Absent-1

Rep. J. Moss

MOTION: Rep. Sagers moved to adjourn. The motion passed with a vote of 12 - 0 - 1.

Yeas-12

Rep. N. Abbott
Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. S. Harrison
Rep. K. Lisonbee
Rep. A. Robertson
Rep. D. Sagers
Rep. T. Seegmiller
Rep. R. Spendlove
Rep. A. Stoddard
Rep. M. Strong

Nays-0

Absent-1

Rep. J. Moss

Chair Robertson adjourned the meeting at 3:41 p.m.