



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Monday, January 31, 2022 | 2:00 p.m. | 210 Senate Building

Members Present:

Sen. Daniel McCay, Chair
Sen. Curtis S. Bramble
Sen. Lincoln Fillmore
Sen. Wayne A. Harper
Sen. Chris H. Wilson

Sen. Kirk A. Cullimore
Sen. Gene Davis
Sen. Luz Escamilla
Sen. Don L. Ipson

Staff Present:

Julie Humberstone, Policy Analyst
Shandra Mutchie, Committee Secretary

Members Absent:

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 2:11 p.m.

MOTION: Sen. Wilson moved to approve the minutes of January 26, 2022. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4

Sen. K. Cullimore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 5

Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. Ipson

1. S.B. 61 Delinquent Property Tax Collection Amendments (*Harper, W.*)

Sen. Harper presented the bill.

MOTION: Sen. Harper moved to amend S.B. 61 with Amendment #1. The motion passed with a vote of 5 - 0 - 4.

Amendment 1
S.B. 61

1. Page 1, Lines 12 through 14:

12 ▸ provides{~~that~~} when the state, a governmental entity, or a local agency acting on behalf of a
13 political subdivision may {~~not~~} collect a delinquent property tax from the debtor's
14 overpayment or refund of income tax.

2. Page 2, Lines 36 through 38:

36 (c) The state, a governmental entity within the state, or a local agency acting on behalf
37 of a political subdivision within the state may {~~not proceed under this part when the account~~
38 receivable is for a property tax imposed under Title 59, Chapter 2, Property Tax Act} proceed under this part
on an account receivable that is for a property tax imposed under Title 59, Chapter 2, Property Tax Act, only if the
account receivable is three or more years delinquent.

Yeas - 5
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 4
Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. D. Ipson

MOTION: Sen. Harper moved to pass S.B. 61 out favorably as amended. The motion passed with a vote of 5 - 0 - 4.

Yeas - 5
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 4
Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. D. Ipson

2. S.B. 76 Targeted Business Income Tax Credit Amendments (McCay, D.)

Sen. Cullimore assumed the chair.

Sen. McCay presented the bill with the assistance of Ryan Starks, Governor's Office of Economic Opportunity.

MOTION: Sen. McCay moved to pass S.B. 76 out favorably. The motion passed with a vote of 5 - 0 - 4.

Yeas - 5
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 4
Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. D. Ipson

Sen. McCay resumed the chair.

3. H.B. 41 County Property Tax Statement Amendments (Barlow, S.)

Rep. Stewart Barlow presented the bill.

MOTION: Sen. Bramble moved to pass H.B. 41 out favorably. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4
Sen. C. Bramble
Sen. L. Fillmore
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 5
Sen. K. Cullimore
Sen. G. Davis
Sen. L. Escamilla
Sen. W. Harper
Sen. D. Ipson

4. S.B. 109 Towing Amendments (McKell, M.)

Sen. Mike K. McKell explained the bill with the assistance of Barbara Christensen, President of Utah Professional Towing Alliance.

MOTION: Sen. Cullimore moved to replace S.B. 109 with 2nd Substitute S.B. 109. The motion passed with a vote of 7 - 0 - 2.

Yeas - 7
Sen. C. Bramble
Sen. K. Cullimore
Sen. G. Davis
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 2
Sen. L. Escamilla
Sen. L. Fillmore

Brett Reeder, Vice President, Utah Towing Alliance, spoke to the bill.

MOTION: Sen. Bramble moved to go to the next item on the agenda. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4
Sen. C. Bramble
Sen. G. Davis
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 5
Sen. K. Cullimore
Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson

5. S.B. 81 Affordable Housing Tax Amendments (*Iwamoto, J.*)

Sen. Jani Iwamoto, with the assistance of Peter Corroon, Salt Lake Valley Habitat for Humanity, presented the bill.

[Graphic tree](#)

MOTION: Sen. Escamilla moved to replace S.B. 81 with 3rd Substitute S.B. 81. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4
Sen. G. Davis
Sen. L. Escamilla
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 5
Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. Ipson

John Lunaberry, Weber County Assessor, spoke to the bill.

Chris Stavros, Salt Lake County Assessor, spoke in favor of the bill.

Mike Ostermiller, Utah Association of Realtors and Property Rights Coalition, spoke in favor of the bill.

MOTION: Sen. Escamilla moved to pass 3rd Substitute S.B. 81 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas - 6
Sen. C. Bramble
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 3
Sen. K. Cullimore
Sen. W. Harper
Sen. D. Ipson

6. H.B. 46 Utah Energy Infrastructure Amendments (*Albrecht, C.*)

Rep. Carl R. Albrecht presented the bill.

MOTION: Sen. Bramble moved to pass H.B. 46 out favorably. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4

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

Nays - 0

Absent - 5

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

7. 1st Sub. H.B. 75 Retirement System Amendments (Dunnigan, J.)

Rep. James A. Dunnigan presented the bill.

MOTION: Sen. Fillmore moved to amend 1st Substitute H.B. 75 with Amendment #1. The motion passed with a vote of 5 - 0 - 4.

Amendment 1
1st Sub. H.B. 75

1. Page 2, Lines 39 through 41:

- 39 (1) As used in this section, "withdrawing entity" means an entity that:
- 40 (a) participates in a system or plan under this title before January 1, 2022; and
- 41 (b) (i) is a public employees' association{-.}; or
(ii) is an insurer that is subject to the disclosure requirements of Section 31A-4-113.

2. Page 14, Line 408:

- 408 (A) is a participating {~~entity~~} employer, as that term is defined in Section 49-11-102; and

Yeas - 5

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

Nays - 0

Absent - 4

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

Dee Larsen, General Counsel, Utah Retirement Systems, spoke to the bill.

MOTION: Sen. Bramble moved to pass 1st Substitute H.B. 75 out favorably as amended. The motion passed with a vote of 5 - 0 - 4.

Yeas - 5

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

Nays - 0

Absent - 4

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

MOTION: Sen. Harper moved to adjourn. The motion passed with a vote of 5 - 0 - 4.



Yeas - 5

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

Nays - 0

Absent - 4

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