



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Friday, February 11, 2022 | 9:00 a.m. | 210 Senate Building

Members Present:

Sen. Daniel McCay, Chair
Sen. Curtis S. Bramble
Sen. Kirk A. Cullimore
Sen. Wayne A. Harper
Sen. Chris H. Wilson

Sen. Gene Davis
Sen. Luz Escamilla
Sen. Lincoln Fillmore
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 9:11 a.m.

Sen. McCay assumed the chair.

MOTION: Sen. Bramble moved to approve the minutes from February 8, 2022. The motion passed with a vote of 4 - 0 - 5.

Yeas - 4
Sen. C. Bramble
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays - 0

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

1. S.B. 174 Pollution Control Equipment Tax Amendments (Vickers, E.)

Sen. Evan J. Vickers presented the bill with the assistance of Steve Young, Holland & Hart.

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

Tim Bodily, representing Salt Lake and Davis Counties, spoke in favor of the bill.

MOTION: Sen. Ipson moved to pass S.B. 174 out favorably. The motion passed with a vote of 6 - 0 - 3.

Yeas - 6
Sen. C. Bramble
Sen. K. Cullimore
Sen. W. Harper
Sen. D. Ipson
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 3
Sen. G. Davis
Sen. L. Escamilla
Sen. L. Fillmore

2. S.B. 39 Mobile Workforce Income Tax Amendments (Bramble, C.)

Sen. Bramble presented the bill.

Erica Kenney, Senior Tax Counsel, Council on State Taxation, spoke against the bill.

MOTION: Sen. Wilson moved to amend S.B. 39 with Amendment #1. The motion passed with a vote of 5 - 0 - 4.

Amendment 1
S.B. 39

1. Page 5, Lines 127 through 129:
127 (e) an individual who is a key employee, without regard to ownership or the existence
128 of a benefit plan, for the year immediately preceding the current tax year pursuant to
129 Subsection 416(i), Internal Revenue Code; or

Yeas - 5

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

Nays - 0

Absent - 4

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

MOTION: Sen. Wilson moved to pass S.B. 39 out favorably as amended. The motion passed with a vote of 5 - 0 - 4.

Yeas - 5

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

Nays - 0

Absent - 4

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

3. H.B. 199 Tangible Personal Property Tax Amendments (Spendlove, R.)

Sen. Harper assumed the chair.

Sen. McCay spoke to the bill.

Jake Parkinson, Tooele County Assessor and Utah Assessor Association, spoke against the bill.

Sen. McCay resumed the chair.

MOTION: Chair McCay moved to pass H.B. 199 out favorably. The motion passed with a vote of 5 - 0 - 4.

Yeas - 5

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

Nays - 0

Absent - 4

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

Nays - 0

Absent - 4

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

Chair McCay adjourned the meeting at 9:58 a.m.

