



# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Wednesday, February 23, 2022 | 4:00 p.m. | 120 Senate Building

**Members Present:**

Rep. Casey Snider, Chair  
Rep. Nelson T. Abbott  
Rep. Stewart E. Barlow  
Rep. Joel K. Briscoe  
Rep. Steve Eliason  
Rep. Suzanne Harrison  
Rep. Karianne Lisonbee  
Rep. Douglas V. Sagers  
Rep. Travis M. Seegmiller

Rep. Robert M. Spendlove  
Rep. Andrew Stoddard  
Rep. Mark A. Strong

**Members Absent:**

Rep. Adam Robertson, Vice Chair

**Staff Present:**

Kristina King, Policy Analyst  
Makelle Winger, Committee Secretary

Note: A copy of related materials and an audio recording of the meeting can be found at [www.le.utah.gov](http://www.le.utah.gov).

Acting Chair Lisonbee called the meeting to order at 4:21:35 PM.

### 1. S.B. 39 Mobile Workforce Income Tax Amendments (*Bramble, C.*)

Sen. Curtis Bramble presented the bill.

Erica Kenney, Senior Tax Counsel - Western States, Council On State Taxation, commented on the bill.

**MOTION:** Rep. Barlow moved to pass S.B. 39 out favorably. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

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

Nays - 0

Absent - 3

Rep. A. Robertson  
Rep. T. Seegmiller  
Rep. C. Snider

### 2. H.B. 373 Convention and Tourism Business Assessment Area Act (*Spendlove, R.*)

Rep. Spendlove presented the bill with assistance of Nichole Farley, Director of Economic Opportunity, Visit Salt Lake. They responded to questions from the committee.

Scott George, Vice President Hotel Operations, Woodbury Corporation, spoke in favor of the bill.

Chris Erikson, Hotel Manager, The Grand America and The Little America hotels, spoke in favor of the bill.

**MOTION:** Rep. Eliason moved to amend H.B. 373 with Amendment #1. The motion passed with a vote of 10 - 0 - 3.

Amendment 1  
H.B. 373

1. Page 1, Lines 13 through 15:

13   ▸ defines terms;  
 14   ▸ allows the legislative body of ~~{a county of the first class}~~ certain counties to designate a convention  
 15 and tourism business assessment area to levy an assessment on certain lodging

2. Page 3, Lines 70 through 72:

70 (7) "Municipality" means a city, town, or metro township.

(8) "Owner" means the owner of a benefitted property, or the authorized agent or employee of the owner.

71 ~~{(8)}~~ (9) "Qualified number of owners" means a number of owners of benefitted properties  
 72 that represents 50% or more of the total assessment amount levied against all benefitted

3. Page 3, Lines 76 through 79:

76 40% of the total assessment amount shall be attributed to that owner.

77 ~~{(9)}~~ (10) "Specified county" means a county of the first or second class.

78 ~~{(10)}~~ (11) "Third party administrator" means a private nonprofit organization, primarily  
 79 engaged in destination marketing and promotion, that enters into a contract with a specified

Yeas - 10

Nays - 0

Absent - 3

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

Rep. A. Robertson  
 Rep. C. Snider  
 Rep. A. Stoddard

**MOTION:** Rep. Eliason moved to pass H.B. 373 out favorably. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

Nays - 0

Absent - 3

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

Rep. A. Robertson  
 Rep. C. Snider  
 Rep. A. Stoddard

**3. H.B. 444 Income Tax Revisions (Spendlove, R.)**

Rep. Spendlove presented the bill with a handout and the assistance of Ginger Chinn, Vice President of Public Policy, Salt Lake Chamber.

[HB444 Income Tax Revisions](#)

Susan Speirs, Chief Executive Officer, Utah Association of Certified Public Accountants, spoke in favor of the bill.

**MOTION:** Rep. Sagers moved to pass H.B. 444 out favorably. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

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

Nays - 0

Absent - 3

Rep. S. Eliason  
Rep. A. Robertson  
Rep. C. Snider

**4. H.B. 311 Alternative Fuel Heavy Equipment Tax Credit (*Ballard, M.G.*)**

Rep. Melissa Ballard presented the bill with assistance of Jill Flygare, Chief Operating Officer, Utah Inland Port Authority, and Brian Somers, President, Utah Mining Association. They responded to questions from the committee.

Rep. Snider resumed the chair.

Bryce Bird, Director, Division of Air Quality, spoke in favor of the bill.

**MOTION:** Rep. Seegmiller moved to replace 1st Substitute H.B. 311 with H.B. 311. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

Rep. N. Abbott  
Rep. S. Barlow  
Rep. J. Briscoe  
Rep. S. Eliason  
Rep. S. Harrison  
Rep. D. Sagers  
Rep. T. Seegmiller  
Rep. C. Snider  
Rep. A. Stoddard  
Rep. M. Strong

Nays - 0

Absent - 3

Rep. K. Lisonbee  
Rep. A. Robertson  
Rep. R. Spendlove

**MOTION:** Rep. Seegmiller moved to pass H.B. 311 out favorably. The motion passed with a vote of 6 - 4 - 3.

Yeas - 6

Rep. S. Barlow  
Rep. J. Briscoe  
Rep. S. Eliason  
Rep. S. Harrison  
Rep. T. Seegmiller  
Rep. A. Stoddard

Nays - 4

Rep. N. Abbott  
Rep. D. Sagers  
Rep. C. Snider  
Rep. M. Strong

Absent - 3

Rep. K. Lisonbee  
Rep. A. Robertson  
Rep. R. Spendlove

**5. S.B. 49 State Film Production Incentives Amendments (*Winterton, R.*)**

Sen. Ronald Winterton presented the bill with assistance of two documents and Bruce Adams, Commissioner, San Jaun County.

[SB49 Rural Utah Film Coalition](#)

[SB49 Rural Utah Needs Kevin Costner's Movies - Deseret News](#)

Lisa Shepherd, member of the public, spoke in favor of the bill.

Roger "Chip" Marce, member of the public, spoke against the bill.

Shalyse Lopez, member of the public, spoke in favor of the bill.

Megan Danner, member of the public, spoke in favor of the bill.

Andy Gant, Commissioner, Kane County, spoke in favor of the bill and responded to a question from the committee.

**MOTION:** Rep. Eliason moved to pass S.B. 49 out favorably with further discussion from the committee.

Jeff Johnson, President, Motion Picture Association of Utah, responded to questions from the committee.

Rep. Eliason's motion to pass S.B. 49 out favorably passed with a vote of 8 - 1 - 4.

Yeas - 8

Rep. N. Abbott  
Rep. S. Barlow  
Rep. J. Briscoe  
Rep. S. Eliason  
Rep. S. Harrison  
Rep. D. Sagers  
Rep. C. Snider  
Rep. A. Stoddard

Nays - 1

Rep. M. Strong

Absent - 4

Rep. K. Lisonbee  
Rep. A. Robertson  
Rep. T. Seegmiller  
Rep. R. Spendlove

**MOTION:** Rep. Sagers moved to approve the minutes for February 22, 2022. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. N. Abbott  
Rep. S. Barlow  
Rep. J. Briscoe  
Rep. S. Harrison  
Rep. D. Sagers  
Rep. C. Snider  
Rep. A. Stoddard  
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason  
Rep. K. Lisonbee  
Rep. A. Robertson  
Rep. T. Seegmiller  
Rep. R. Spendlove

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

Sen. Evan Vickers presented the bill with the assistance of Steve Young, Tax Attorney. They responded to questions from the committee.

**MOTION:** Rep. Strong moved to pass S.B. 174 out favorably. The motion passed with a vote of 7 - 1 - 5.

Yeas - 7

Rep. N. Abbott  
Rep. S. Barlow  
Rep. S. Harrison  
Rep. D. Sagers  
Rep. C. Snider  
Rep. A. Stoddard  
Rep. M. Strong

Nays - 1

Rep. J. Briscoe

Absent - 5

Rep. S. Eliason  
Rep. K. Lisonbee  
Rep. A. Robertson  
Rep. T. Seegmiller  
Rep. R. Spendlove

**7. H.B. 401 Property Tax Relief Amendments (*Waldrip, S.*)**

Rep. Steve Waldrip presented the bill and responded to questions from the committee.

Tim Funk, Advocate, Crossroads Urban Center, spoke in favor of the bill.

Burt Harvey, Tax Administrator, Utah County and Utah Association of Counties, spoke in favor of the bill.

**MOTION:** Rep. Strong moved to pass H.B. 401 out favorably. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

- Rep. N. Abbott
- Rep. S. Barlow
- Rep. J. Briscoe
- Rep. S. Harrison
- Rep. C. Snider
- Rep. A. Stoddard
- Rep. M. Strong

Nays - 0

Absent - 6

- Rep. S. Eliason
- Rep. K. Lisonbee
- Rep. A. Robertson
- Rep. D. Sagers
- Rep. T. Seegmiller
- Rep. R. Spendlove

**MOTION:** Rep. Strong moved to adjourn. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

- Rep. N. Abbott
- Rep. S. Barlow
- Rep. J. Briscoe
- Rep. S. Harrison
- Rep. C. Snider
- Rep. A. Stoddard
- Rep. M. Strong

Nays - 0

Absent - 6

- Rep. S. Eliason
- Rep. K. Lisonbee
- Rep. A. Robertson
- Rep. D. Sagers
- Rep. T. Seegmiller
- Rep. R. Spendlove

Chair Snider adjourned the meeting at 6:04:51 PM.