



# MINUTES

## SENATE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, March 1, 2022 | 2:00 p.m. | 210 Senate Building

**Members Present:**

Sen. Daniel McCay, Chair  
Sen. Curtis S. Bramble  
Sen. Kirk A. Cullimore  
Sen. Gene Davis  
Sen. Luz Escamilla  
Sen. Lincoln Fillmore

Sen. Wayne A. Harper  
Sen. Don L. Ipson  
Sen. Chris H. Wilson

**Staff Present:**

Julie Humberstone, Policy Analyst  
Shandra Mutchie, 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).

Chair McCay called the meeting to order at 2:14 p.m.

Sen. McCay assumed the chair.

The committee recessed for five minutes.

### **1. 2nd Sub. H.B. 60 Vaccine Passport Amendments (*Brooks, W.*)**

[Informational packet HB 60](#)

Rep. Walt Brooks presented the bill with the assistance of Brian Davis, Senior Management, Coldwell Banker Residential Brokerage, and Senator Mike Kennedy.

Sen. Bramble raised a point of order.

Christie Vockley spoke in favor of the bill.

Elizabeth Converse, Utah Tech Leads, spoke in opposition to the bill.

Craig Madsen, CEO, J&M Steel Solutions, spoke in favor of the bill.

Neil Schultz spoke in opposition to the bill.

Tiffany Keim, Owner, Teriyaki Grill, spoke in favor of the bill.

Mark Alston, Owner, The Bayou, spoke in opposition to the bill.

Rachel Craig, Legislative Coordinator, Association for Utah Community Health, spoke to the bill.

Abraham Olenslager, Invicta Youth, Wasatch lobbying and WIDL Civic Advocacy program, spoke in opposition to the bill.

Billy Hesterman, Utah Business Coalition, spoke in favor of the bill.

Karen Zaya spoke in favor of the bill.

Todd Bingham, Utah Manufacturers Association, spoke against the bill.

Heather Fannon, Constitutional Defense of Utah, spoke in favor of the bill.

Kelvyn Cullimore, President, BioUtah, spoke in opposition of the bill.

Brent Maxwell, President, Precision Systems Engineering, spoke in favor of the bill.

Ginger Chen, Utah Chamber Policy Coalition, spoke in opposition to the bill.

Gregory Duerden, state chair, Independent American Party and Utah Liberty Council, spoke in favor of the bill.

Barbara Riddle, CEO, ChamberWest Chamber of Commerce, spoke in opposition to the bill.

Tina Horlock spoke in favor of the bill.

Amelia Powers-Gardner, Utah County Commissioner, spoke in opposition to the bill.

Jorge Riveros spoke in favor of the bill.

Patricia Jones spoke in opposition to the bill.

Austin Abicht spoke in favor of the bill.

Laurie Wines spoke in favor of the bill.

Lisa Bruns spoke in favor of the bill.

Aaron Holladay spoke in favor of the bill.

**MOTION:** Sen. Fillmore moved to replace 2nd Substitute H.B. 60 with 6th Substitute H.B. 60. The motion passed with a vote of 6 - 3 - 0.

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

Nays - 3  
Sen. C. Bramble  
Sen. W. Harper  
Sen. D. Ipson

Absent - 0

**MOTION:** Sen. Fillmore moved to pass 6th Substitute H.B. 60 out favorably. The motion passed with a vote of 7 - 2 - 0.

Yeas - 7  
Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. Ipson  
Sen. D. McCay  
Sen. C. Wilson

Nays - 2  
Sen. G. Davis  
Sen. L. Escamilla

Absent - 0

**2. 1st Sub. H.B. 311 Clean Air Heavy Equipment Tax Credit (Ballard, M.G.)**

Rep. Melissa Ballard presented the bill.

**MOTION:** Sen. Bramble moved to replace 1st Substitute H.B. 311 with 3rd Substitute H.B. 311. The motion passed with a vote of 8 - 0 - 1.

Yeas - 8

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

Nays - 0

Absent - 1

Sen. D. Ipson

George Chapman spoke in opposition to the bill.

**MOTION:** Sen. Bramble moved to pass 3rd Substitute H.B. 311 out favorably. The motion passed with a vote of 7 - 1 - 1.

Yeas - 7

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

Nays - 1

Sen. D. McCay

Absent - 1

Sen. D. Ipson

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

Rep. Steve Waldrip presented the bill.

Burt Harvey, Utah County, spoke in favor of the bill.

**MOTION:** Sen. Davis moved to pass H.B. 401 out favorably. The motion passed with a vote of 7 - 1 - 1.

Yeas - 7

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

Nays - 1

Sen. D. McCay

Absent - 1

Sen. D. Ipson

**4. H.B. 402 Uninsured Motorist Amendments (Waldrip, S.)**

Rep. Steve Waldrip presented the bill with the assistance of Russell Hyman, Utah Association For Justice.

**MOTION:** Sen. Escamilla moved to replace H.B. 402 with 1st Substitute H.B. 402. The motion passed with a vote of 6 - 1 - 2.

Yeas - 6  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. C. Wilson

Nays - 1  
Sen. D. McCay

Absent - 2  
Sen. K. Cullimore  
Sen. D. Ipson

**MOTION:** Sen. Bramble moved to pass 1st Substitute H.B. 402 out favorably. The motion passed with a vote of 7 - 0 - 2.

Yeas - 7  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. K. Cullimore  
Sen. D. Ipson

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

Sen. Fillmore presented the bill.

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

**MOTION:** Sen. Bramble moved to replace H.B. 444 with 1st Substitute H.B. 444. The motion passed with a vote of 7 - 0 - 2.

Yeas - 7  
Sen. C. Bramble  
Sen. G. Davis  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. K. Cullimore  
Sen. D. Ipson

**MOTION:** Sen. Bramble moved to amend 1st Substitute H.B. 444 with Amendment #1. The motion passed with a vote of 7 - 0 - 2.

Amendment 1  
1st Sub. H.B. 444

1. Page 17, Lines 501 through 502:

501 (j) the amount of tax paid :

502 (i) ~~{paid}~~ on income attributed to the individual and taxable in this state;

2. Page 31, Lines 943 through 945:

943 (c) A pass-through entity that pays a tax described in Subsection (2)(a) shall provide to  
944 each pass-through entity taxpayer a statement that states the amount of tax paid on the income  
945 attributed to the pass-through entity taxpayer.

(d) A payment of the tax described in Subsection (2)(a) on or before the last day of the taxable year is an irrevocable election to be subject to the tax for the taxable year.



Yeas - 7

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

Nays - 0

Absent - 2

- Sen. K. Cullimore
- Sen. D. Ipson

**MOTION:** Sen. Bramble moved to pass 1st Substitute H.B. 444 out favorably as amended. The motion passed with a vote of 7 - 0 - 2.

Yeas - 7

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

Nays - 0

Absent - 2

- Sen. K. Cullimore
- Sen. D. Ipson

**MOTION:** Sen. Harper moved to adjourn. The motion passed with a vote of 7 - 0 - 2.

Yeas - 7

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

Nays - 0

Absent - 2

- Sen. K. Cullimore
- Sen. D. Ipson

Chair McCay adjourned the meeting at 4:13 p.m.