



# MINUTES

## SENATE REVENUE AND TAXATION STANDING COMMITTEE

Wednesday, January 25, 2023 | 2:00 p.m. | 210 Senate Building

**Members Present:**

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

Sen. Chris H. Wilson

**Members Absent:**

Sen. Don L. Ipson

**Staff Present:**

Chris Stitt, Policy Analyst  
Tisha Gibby, 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 2:15 p.m.

**1. 3rd Sub. H.B. 58 Tax Modifications (*Spendlove, R.*)**

Rep. Spendlove presented the bill.

Commissioner John Valentine, Chairman, Utah State Tax Commission, spoke in favor of the bill.

**MOTION:** Sen. Harper moved to pass 3rd Substitute H.B. 58 out favorably. The motion passed with a vote of 3 - 0 - 5.

Yeas - 3

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

Nays - 0

Absent - 5

Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. D. Ipson

**2. S.B. 75 Sand and Gravel Sales Tax Amendments (*Sandall, S.*)**

Sen. Sandall presented the bill with the assistance of John Valentine.

Brad Stevenson, Executive Director, Utah Ready Mix Concrete Association, spoke in favor of the bill.

Justin Lee, Director of Government Relations, Utah League of Cities and Towns, spoke to the bill.

Taz Biesinger, Utah Home Builders Association, spoke in favor of the bill.

Dave Kallas, Director, Government Relations, Clyde Companies (Geneva Rock, Sunroc), spoke in favor of the bill.

**MOTION:** Sen. Fillmore moved to pass S.B. 75 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

**3. S.B. 82 Sales Tax Amendments (*Harper, W.*)**

Sen. Harper presented the bill.

**MOTION:** Sen. Harper moved to replace S.B. 82 with 2nd Substitute S.B. 82. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

Rebecca Rockwell, Commissioner, Utah State Tax Commission, spoke in favor of the bill.

**MOTION:** Sen. Wilson moved to pass 2nd Substitute S.B. 82 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

**4. S.B. 81 Property Tax Deferral Revisions (*Fillmore, L.*)**

Sen. Fillmore presented the bill.

**MOTION:** Sen. Fillmore moved to replace S.B. 81 with 2nd Substitute S.B. 81. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

John Valentine spoke in favor of the bill.

**MOTION:** Sen. Cullimore moved to pass 2nd Substitute S.B. 81 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

**5. S.C.R. 1 Concurrent Resolution Supporting the Tax Cuts and Jobs Act (*Fillmore, L.*)**

Sen. Fillmore presented the bill.

**MOTION:** Sen. Harper moved to pass S.C.R. 1 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 2  
Sen. C. Bramble  
Sen. D. Ipson

Sen. Wilson assumed the chair.

**6. S.B. 34 Water Infrastructure Funding Study (*McCay, D.*)**

Sen. McCay presented the bill.

**MOTION:** Sen. McCay moved to replace S.B. 34 with 1st Substitute S.B. 34. The motion passed with a vote of 7 - 0 - 1.

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

Nays - 0

Absent - 1  
Sen. D. Ipson

Mark Stratford, General Counsel, Jordan Valley Water Conservancy District, spoke in favor of the bill.

Maria Dowdle, citizen, spoke to the bill.

Zach Frankel, Executive Director, Utah Rivers Council, spoke to the bill.

**MOTION:** Sen. Harper moved to pass 1st Substitute S.B. 34 out favorably. The motion passed with a vote of 5 - 0 - 3.

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

Nays - 0

Absent - 3  
Sen. C. Bramble  
Sen. L. Escamilla  
Sen. D. Ipson

**7. S.B. 107 Oil and Gas Severance Tax Amendments (*Winterton, R.*)**

Sen. Winterton presented the bill.

**MOTION:** Sen. Bramble moved to replace S.B. 107 with 1st Substitute S.B. 107. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. C. Wilson

Nays - 0

Absent - 3

Sen. L. Escamilla  
Sen. D. Ipson  
Sen. D. McCay

Michael Hansen, Chair, Nine Mile Canyon Coalition, spoke against the bill.

Sen. McCay resumed the chair.

Joan Entwistle, Volunteer, Utah Chapter of the Sierra Club, spoke against the bill.

Deeda Seed, Center for Biological Diversity, spoke against the bill.

Kirk Robinson, Executive Director, Western Wildlife Conservancy, spoke against the bill.

**MOTION:** Sen. Bramble moved to pass 1st Substitute S.B. 107 out favorably. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

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

Nays - 0

Absent - 3

Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. D. Ipson

**MOTION:** Sen. Cullimore moved to adjourn. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

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

Nays - 0

Absent - 3

Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. D. Ipson

Chair McCay adjourned the meeting at 3:27 p.m.

NOTE: S.B. 0115 was not discussed in the meeting.