



MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 14, 2023 | 8:00 a.m. | 445 State Capitol

Members Present:

Rep. Steve Eliason, Chair
Rep. Brady Brammer, Vice Chair
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Kay J. Christofferson
Rep. Marsha Judkins
Rep. Phil Lyman
Rep. Doug Owens
Rep. Casey Snider

Rep. Keven J. Stratton
Rep. Mark A. Strong

Members Absent:

Rep. Jefferson Moss
Rep. Robert M. Spendlove

Staff Present:

Chris Stitt, 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.

Chair Eliason called the meeting to order at 8:01 a.m.

1. H.B. 130 Adoption Tax Credit (*Shipp, R.P.*)

Rep. Rex Shipp presented the bill.

MOTION: Rep. Lyman moved to replace H.B. 130 with 3rd Substitute H.B. 130. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Lyman moved to pass 3rd Substitute H.B. 130 out favorably. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

2. H.B. 416 Transient Room Tax Amendments (*Lyman, P.*)

Rep. Lyman presented the bill with the assistance of Elaine Gissler, Former Director, Moab Area Travel Council; and Lori McFarland, private citizen. They responded to questions from the committee.

[HB0416 Handout](#)

Rep. Brammer assumed the chair at 8:23 a.m.

Emily Niehaus, Former Mayor, Moab City; spoke against the bill.

August Granath, Economic Development Director, Grand County; commented the bill.

Jacques Hadler, Chair, Grand County Commission; spoke against the bill and responded to a question from the committee.

Mary McGann, Commissioner, Grand County; spoke against the bill and responded to questions from the committee.

Chris Baird, Chief Financial Officer, Grand County; commented on the bill and responded to a question from the committee.

Michael Liss, private citizen; commented on the bill.

Jordan Garn, Executive Director, Utah Hotel and Lodging Association; spoke in favor of the bill.

Natalie Randall, Executive Director, Utah Tourism Industry Association; spoke in favor of the bill.

MOTION: Rep. Christofferson moved to pass H.B. 416 out favorably. The motion passed with a vote of 6 - 3 - 4.

Yeas - 6

Rep. S. Barlow
Rep. B. Brammer
Rep. K. Christofferson
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 3

Rep. J. Briscoe
Rep. M. Judkins
Rep. D. Owens

Absent - 4

Rep. S. Eliason
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

3. H.B. 417 Motor Vehicle Tax Amendments (Lyman, P.)

Rep. Lyman presented the bill.

Darin Bushman, Commissioner, Piute County; spoke in favor of the bill.

Natalie Randall spoke in favor of the bill.

Von Johnson, President, Rural EMS Directors Association of Utah; spoke in favor of the bill.

MOTION: Rep. Owens moved to replace H.B. 417 with 1st Substitute H.B. 417. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Owens moved to amend 1st Substitute H.B. 417 with Amendment #1. The motion passed with a vote of 8 - 0 - 5.

Amendment 1
1st Sub. H.B. 417

1. Page 4, Line 117:

117 (2)(c), a county of the fourth, fifth, or sixth class may expend the revenue from the imposition of a tax under Subsections

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Owens moved to pass 1st Substitute H.B. 417 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Brammer moved to place 1st Substitute H.B. 417 on the Consent Calendar. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

4. 2nd Sub. S.B. 82 Sales Tax Amendments (Harper, W.)

Sen. Wayne Harper presented the bill.

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

MOTION: Rep. Brammer moved to recess.

MOTION: Rep. Strong moved to pass 2nd Substitute S.B. 82 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. P. Lyman
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

MOTION: Rep. Brammer moved to place 2nd Substitute S.B. 82 on the Consent Calendar. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. P. Lyman
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 5

Rep. S. Eliason
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

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

Sen. Lincoln Fillmore presented the bill.

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

Yeas - 7

Rep. S. Barlow
Rep. B. Brammer
Rep. K. Christofferson
Rep. P. Lyman
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 1

Rep. J. Briscoe

Absent - 5

Rep. S. Eliason
Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

6. H.B. 407 Incentives Amendments (*Christofferson, K.*)

Rep. Christofferson presented the bill with the assistance of Jim Grover, Managing Director of Incentives and Grants, Governor's Office of Economic Opportunity. They responded to questions from the committee.

[HB0407 Summary Handout](#)

Rep. Eliason resumed the chair at 9:27 a.m.

Jim Grover commented on the bill.

Lincoln Shurtz, Director, Utah Association of Counties; commented on the bill.

Bryan Harris, Development Director, Longroad Energy; commented on the bill and responded to questions from the committee.

Shelby Stults, Senior Policy Analyst, AES Clean Energy; spoke against the bill.

Sam Johnston, Policy Manager, Interwest Energy Alliance; spoke against the bill.

Chris Bleak, Lobbyist, BioUtah; spoke against the bill.

Todd Bingham, President, Utah Manufacturers Association; commented the bill.

Greg Fredde, Executive Vice President of Business Development, Merit Medical; commented on the bill.

Rusty Cannon, President, Utah Taxpayers Association, spoke against the bill.

Brandon Yardley, Commissioner, Beaver County; spoke against the bill.

Elizabeth Converse, Executive Director, Utah Tech Leads; spoke against the bill.

MOTION: Rep. Brammer moved to replace H.B. 407 with 1st Substitute H.B. 407. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. P. Lyman
Rep. D. Owens
Rep. M. Strong

Nays - 0

Absent - 5

Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Brammer moved to pass 1st Substitute H.B. 407 out favorably. The motion passed with a vote of 5 - 4 - 4.

Yeas - 5

Rep. B. Brammer
Rep. K. Christofferson
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 4

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Owens

Absent - 4

Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

MOTION: Rep. Brammer moved to adjourn. The motion passed with a vote of 9 - 0 - 4.

Yeas - 9

Rep. S. Barlow
Rep. B. Brammer
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. P. Lyman
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 4

Rep. M. Judkins
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

Chair Eliason adjourned the meeting at 10:03 a.m.