



# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Wednesday, February 22, 2023 | 4:00 p.m. | 445 State Capitol

**Members Present:**

Rep. Brady Brammer, Vice Chair  
Rep. Stewart E. Barlow  
Rep. Joel K. Briscoe  
Rep. Marsha Judkins  
Rep. Doug Owens  
Rep. Mark A. Strong

Rep. Kay J. Christofferson  
Rep. Phil Lyman  
Rep. Jefferson Moss  
Rep. Casey Snider  
Rep. Robert M. Spendlove  
Rep. Keven J. Stratton

**Members Absent:**

Rep. Steve Eliason, Chair

**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](http://www.le.utah.gov).

Rep. Brammer assumed the chair at 4:08 p.m.

Chair Brammer called the meeting to order at 4:08 p.m.

### 1. H.B. 460 Settlement Fund Amendments (Ward, R.)

Rep. Raymond Ward presented the bill with the assistance of Jacob Hart, Deputy Director, Utah Department of Commerce.

**MOTION:** Rep. Briscoe moved to amend H.B. 460 with Amendment #1. The motion passed with a vote of 6 - 0 - 7.

Amendment 1  
H.B. 460

1. Page 2, Lines 31 through 34:

- 31 (1) There is created within the General Fund a restricted account known as the
- 32 "Electronic Cigarette Substance and Nicotine Product {~~Tax~~} Proceeds Restricted Account."
- 33 (2) The Electronic Cigarette Substance and Nicotine Product {~~Tax~~} Proceeds Restricted Account
- 34 consists of:

2. Page 2, Lines 36 through 40:

- 36 (b) all money received by the attorney general or the Department of Commerce as a
- 37 result of any judgment, settlement, or compromise of claims pertaining to alleged violations of
- 38 law related to the manufacture, marketing, distribution, or sale of electronic cigarette products,
- 39 as defined in Section 76-10-101~~(c)~~ :

- (i) if the total amount of the judgment, settlement, or
- 40 compromise received by the state exceeds \$1,000,000; and
- (ii) after reimbursement to the attorney general and the Department of Commerce for expenses related to the matters described in this Subsection (2)(b); and

3. Page 2, Line 44:

44 Substance and Nicotine Product {~~Tax~~} Proceeds Restricted Account:

4. Page 3, Line 84:

84 Substance and Nicotine Product {~~Tax~~} Proceeds Restricted Account after the distribution described in

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**MOTION:** Rep. Briscoe moved to pass H.B. 460 out favorably. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**2. 1st Sub. S.B. 115 Notice of Tax Sale Requirements (Grover, K.)**

Sen. Keith Grover presented the bill with the assistance of Richard Jaussi, Chief Deputy Auditor, Salt Lake County.

**MOTION:** Chair Brammer moved to amend 1st Substitute S.B. 115 with Amendment #1. The motion passed with a vote of 6 - 0 - 7.

**Amendment 1  
1st Sub. S.B. 115**

1. Page 3, Lines 68 through 70:

68 (ii) advertising the date of the tax sale and the web address for the notice described in  
69 Subsection (3)(a)(i) in a newspaper published and having general circulation in the county at  
70 least four weeks before the date of the sale ([the following information](#)); or

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**MOTION:** Rep. Strong moved to pass 1st Substitute S.B. 115 out favorably. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**MOTION:** Rep. Barlow moved to place 1st Substitute S.B. 115 on the Consent Calendar. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**3. S.B. 203 Corporate Tax Amendments (*Bramble, C.*)**

Sen. Curtis Bramble presented the bill and responded to questions from the committee.

**MOTION:** Rep. Judkins moved to pass S.B. 203 out favorably. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

**MOTION:** Chair Brammer moved to place S.B. 203 on the Consent Calendar. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

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

Yeas - 6

Rep. S. Barlow  
Rep. B. Brammer  
Rep. J. Briscoe  
Rep. M. Judkins  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

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

Chair Brammer adjourned the meeting at 4:25 p.m.

NOTE: H.B. 0454 was not discussed in the meeting.