



DRAFT MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Friday, February 24, 2023 | 8:00 a.m. | 445 State Capitol

Members Present:

Rep. Steve Eliason, Chair
Rep. Stewart E. Barlow
Rep. Joel K. Briscoe
Rep. Kay J. Christofferson
Rep. Phil Lyman
Rep. Doug Owens
Rep. Keven J. Stratton
Rep. Mark A. Strong

Members Absent:

Rep. Brady Brammer, Vice Chair
Rep. Marsha Judkins
Rep. Jefferson Moss
Rep. Casey Snider
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 8:09 a.m.

MOTION: Rep. Strong moved to approve the minutes for the February 15th, 21st, and 22nd, 2023, meetings. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 7

Rep. S. Barlow
Rep. B. Brammer
Rep. M. Judkins
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove

1. H.B. 500 County Sales Tax Amendments (*Christofferson, K.*)

Rep. Christofferson presented the bill.

[HB500 Bill Summary](#)

LaNiece Davenport, Planning and Policy Director, Mountainland Association of Governments; spoke in favor of the bill.

Jeff Silvestrini, Mayor, Millcreek City, and President, Utah League of Cities and Towns; spoke in favor of the bill.

Andrew Gruber, Executive Director, Wasatch Front Regional Council; spoke in favor of the bill.

Jeff Acerson, Trustee, Utah Transit Authority; spoke in favor of the bill.

Lincoln Shurtz, Utah Association of Counties; spoke in favor of the bill.

MOTION: Rep. Briscoe moved to replace H.B. 500 with 1st Substitute H.B. 500. 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. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

MOTION: Rep. Briscoe moved to pass 1st Substitute H.B. 500 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. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 6

Rep. B. Brammer
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

2. H.B. 528 Utah Energy Act Amendments (*Wilcox, R.*)

Rep. Ryan Wilcox presented the bill with the assistance of Harry Hansen, Communications Director, Utah Office of Energy Development.

MOTION: Rep. Strong moved to amend H.B. 528 with Amendment #1. The motion passed with a vote of 6 - 0 - 7.

Amendment 1 H.B. 528

1. Page , Line 400 through Page 14, Line 402:

400 (6) A claimant, estate, or trust ~~{ may not claim }~~ may not claim or carry forward a tax
401 credit described in Subsection (2) in a taxable year during which the taxpayer claims or carries
402 forward a tax credit under Section 59-10-1106.

2. Page 19, Lines 574 through 576:

574 (11) A claimant, estate, or trust may not claim or carry forward a tax credit described in
575 this section in a taxable year during which the claimant, estate, or trust claims or carries
576 forward a tax credit under Section ~~{ 59-7-1029 }~~ 59-10-1029 .

Yeas - 6

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 7

Rep. B. Brammer
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

MOTION: Rep. Strong moved to pass H.B. 528 out favorably. The motion passed with a vote of 6 - 0 - 7.



Yeas - 6

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 7

Rep. B. Brammer
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

MOTION:

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

Yeas - 6

Rep. S. Barlow
Rep. J. Briscoe
Rep. S. Eliason
Rep. D. Owens
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 7

Rep. B. Brammer
Rep. K. Christofferson
Rep. M. Judkins
Rep. P. Lyman
Rep. J. Moss
Rep. C. Snider
Rep. R. Spendlove

Chair Eliason adjourned the meeting at 8:29 a.m.