



# DRAFT MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Monday, February 27, 2023 | 4:00 p.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. Jefferson Moss  
Rep. Doug Owens

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

**Members Absent:**

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

Chair Eliason called the meeting to order at 4:09 p.m.

**1. 2nd Sub. S.B. 223 Charitable Contribution Amendments (Escamilla, L.)**

Sen. Luz Escamilla presented the bill and responded to questions from the committee.

Jill Bennett, Chief Executive Officer (CEO), Utah Nonprofits Association; spoke in favor of the bill.

Crystal Young, Executive Director, Utah Cultural Alliance; spoke in favor of the bill.

**MOTION:** Rep. Briscoe moved to pass 2nd Substitute S.B. 223 out favorably. The motion passed with a vote of 7 - 2 - 4.

Yeas - 7

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

Nays - 2

Rep. B. Brammer  
Rep. K. Christofferson

Absent - 4

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

**2. 2nd Sub. S.B. 228 Property Amendments (McCay, D.)**

Sen. Daniel McCay presented the bill and responded to questions from the committee.

Burt Harvey, Property Tax Administrator, Utah County; spoke in favor of the bill.

Thomas Hatch, private citizen; commented on the bill.

Lloyd Allen, Retired Commercial Realtor; commented on the bill.

Rep. Brammer assumed the chair at 4:55 p.m.

Chris Kyler, CEO and General Counsel, Utah Association of Realtors (UAR); commented on the bill.

Cort Ashton, Legislative Chairman, Utah Land Title Association; commented on the bill.

Lew Cramer, CEO, Colliers International Real Estate; commented on the bill.

Jake Parkinson, Utah Assessors Association, Tooele County; spoke in favor of the bill.

**MOTION:** Rep. Stratton moved to go to the next item on the agenda.

**SUBSTITUTE MOTION:** Chair Eliason moved to pass 2nd Substitute S.B. 228 out favorably. The substitute motion passed with a vote of 8 - 2 - 3.

Yeas - 8

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

Nays - 2

Rep. K. Christofferson  
Rep. K. Stratton

Absent - 3

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

Chair Eliason assumed the chair at 5:22 p.m.

**3. 1st Sub. S.J.R. 1 Proposal to Amend Utah Constitution - Revenue and Taxation (McCay, D.)**

Sen. McCay presented the bill.

Cate Klundt, Government Affairs Director, UAR; spoke in favor of the bill.

**MOTION:** Rep. Strong moved to pass 1st Substitute S.J.R. 1 out favorably. The motion passed with a vote of 9 - 1 - 3.

Yeas - 9

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

Nays - 1

Rep. J. Briscoe

Absent - 3

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

**4. 2nd Sub. S.B. 107 Oil and Gas Severance Tax Amendments (Winterton, R.)**

Sen. Winterton presented the bill with the assistance of Rikki Hrenko-Browning, President, Utah Petroleum Association. They responded to questions from the committee.

[SB107 UPA Handout](#)

Rep. Brammer assumed the chair at 5:35 p.m.

Chair Eliason resumed the chair at 5:37 p.m.

J. Michael Hansen, Chair, Nine Mile Canyon Coalition; commented on the bill.



**MOTION:** Rep. Christofferson moved to replace 2nd Substitute S.B. 107 with 3rd Substitute S.B. 107. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

- Rep. S. Barlow
- Rep. B. Brammer
- Rep. J. Briscoe
- Rep. K. Christofferson
- Rep. S. Eliason
- Rep. M. Judkins
- Rep. P. Lyman
- Rep. J. Moss
- Rep. D. Owens
- Rep. C. Snider
- Rep. K. Stratton
- Rep. M. Strong

Nays - 0

Absent - 1

- Rep. R. Spendlove

**MOTION:** Rep. Christofferson moved to pass 3rd Substitute S.B. 107 out favorably. The motion passed with a vote of 8 - 4 - 1.

Yeas - 8

- Rep. S. Barlow
- Rep. B. Brammer
- Rep. K. Christofferson
- Rep. M. Judkins
- Rep. P. Lyman
- Rep. J. Moss
- Rep. K. Stratton
- Rep. M. Strong

Nays - 4

- Rep. J. Briscoe
- Rep. S. Eliason
- Rep. D. Owens
- Rep. C. Snider

Absent - 1

- Rep. R. Spendlove

**5. 1st Sub. S.B. 235 Tax Amendments (*Bramble, C.*)**

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

**MOTION:** Rep. Stratton moved to replace 1st Substitute S.B. 235 with 3rd Substitute S.B. 235. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

- Rep. S. Barlow
- Rep. B. Brammer
- Rep. J. Briscoe
- Rep. K. Christofferson
- Rep. S. Eliason
- Rep. M. Judkins
- Rep. P. Lyman
- Rep. J. Moss
- Rep. D. Owens
- Rep. C. Snider
- Rep. K. Stratton
- Rep. M. Strong

Nays - 0

Absent - 1

- Rep. R. Spendlove

**MOTION:** Rep. Stratton moved to pass 3rd Substitute S.B. 235 out favorably. The motion passed with a vote of 9 - 3 - 1.



Yeas - 9

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

Nays - 3

Rep. J. Moss  
Rep. D. Owens  
Rep. C. Snider

Absent - 1

Rep. R. Spendlove

**MOTION:** Rep. Stratton moved to adjourn. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

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

Nays - 0

Absent - 1

Rep. R. Spendlove

Chair Eliason adjourned the meeting at 6:07 p.m.