



MINUTES

SENATE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 28, 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.

Chair McCay called the meeting to order at 2:19 p.m.

MOTION: Sen. Harper moved to approve the February 27, 2023 minutes. The motion passed with a vote of 3 - 0 - 5.

Yeas - 3

Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay

Nays - 0

Absent - 5

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

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

Rep. Phil Lyman presented the bill.

August Granath, Director for Economic Development, Grand County, spoke to the bill.

Lori McFarland, co-owner of a motorized tourism-based business in Grand County, spoke to the bill.

Jacques Hadler, Chairman, Grand County Commission, spoke to the bill.

Chris Baird, Strategic Development Director and Budget Officer, Grand County, spoke to the bill.

Ryan Anderson, Grand County resident, spoke against the bill.

MOTION: Sen. Harper moved to pass H.B. 416 out favorably. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

Sen. C. Bramble
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 3

Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson

2. 1st Sub. H.B. 417 Motor Vehicle Tax Amendments (Lyman, P.)

Rep. Lyman presented the bill.

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

Kendall Thomas, Tooele County Council, spoke in favor of the bill.

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

MOTION: Sen. Harper moved to replace 1st Substitute H.B. 417 with 2nd Substitute H.B. 417. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 3

Sen. C. Bramble
Sen. K. Cullimore
Sen. D. Ipson

MOTION: Sen. Harper moved to pass 2nd Substitute H.B. 417 out favorably. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5

Sen. L. Escamilla
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay
Sen. C. Wilson

Nays - 0

Absent - 3

Sen. C. Bramble
Sen. K. Cullimore
Sen. D. Ipson

3. 1st Sub. H.B. 470 Government Digital Verifiable Record Amendments (*Cutler, P.*)

[HB470 Government Records Amendments](#)

Rep. Paul Cutler presented the bill.

Alan Fuller, Utah Chief Information Officer, spoke in favor of the bill.

Amelia Powers Gardner, Utah County Commissioner, spoke in favor of the bill.

Dr. Ronald Mortensen, citizen, spoke in favor of the bill.

Christopher Bramwell, Government Operations Privacy Officer, spoke in favor of the bill.

Nick Steegmans, Utah Blockchain Coalition, spoke in favor of the bill.

MOTION: Sen. Fillmore moved to pass 1st Substitute H.B. 470 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. 1st Sub. H.B. 170 Child Tax Credit Revisions (*Pulsipher, S.*)

MOTION: Sen. Harper moved to replace 1st Substitute H.B. 170 with 3rd Substitute H.B. 170. 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

Rep. Susan Pulsipher presented the bill.

Sophia DiCaro, Executive Director, Governor's Office of Planning and Budget, spoke in favor of the bill.

Audry Wood, Utah Private Childcare Association, spoke in favor of the bill.

Tricia Bunderson, Mormon Women for Ethical Government, spoke in favor of the bill.

MOTION: Sen. Fillmore moved to pass 3rd Substitute H.B. 170 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. H.B. 489 Educator Paid Professional Hours (*Moss, J.*)

Rep. Jefferson Moss presented the bill.

MOTION: Sen. Fillmore moved to pass H.B. 489 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

6. 1st Sub. H.B. 511 Crime Victim Identification Amendments (*Pierucci, C.*)

Rep. Candice Pierucci presented the bill.

Brandon Merrill, Executive Director, Utah Homicide Survivors, spoke in favor of the bill.

MOTION: Sen. Harper moved to pass 1st Substitute H.B. 511 out favorably. The motion passed with a vote of 4 - 0 - 4.

Yeas - 4
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay

Nays - 0

Absent - 4
Sen. C. Bramble
Sen. L. Escamilla
Sen. D. Ipson
Sen. C. Wilson

7. H.B. 422 Initiative Amendments (Kyle, J)

MOTION: Sen. Harper moved to replace H.B. 422 with 1st Substitute H.B. 422. The motion passed with a vote of 4 - 0 - 4.

Yeas - 4
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay

Nays - 0

Absent - 4
Sen. C. Bramble
Sen. L. Escamilla
Sen. D. Ipson
Sen. C. Wilson

Rep. Jason Kyle presented the bill.

Rusty Cannon, President, Utah Taxpayers Association, spoke in favor of the bill.

Lisa Watts Baskin, attorney, spoke against the bill.

Katharine Biele, League of Women Voters, spoke against the bill.

Tricia Bunderson spoke against the bill.

Katie Wright, Executive Director, Better Boundaries, spoke against the bill.

MOTION: Sen. Fillmore moved to pass 1st Substitute H.B. 422 out favorably. The motion failed with a vote of 2 - 2 - 4.

Yeas - 2
Sen. K. Cullimore
Sen. L. Fillmore

Nays - 2
Sen. W. Harper
Sen. D. McCay

Absent - 4
Sen. C. Bramble
Sen. L. Escamilla
Sen. D. Ipson
Sen. C. Wilson

8. 2nd Sub. H.B. 291 Short Term Rental Amendments (Musselman, C.R.)

Rep. Calvin Musselman presented the bill.

MOTION: Sen. Fillmore moved to amend 2nd Substitute H.B. 291 with Amendment #2. The motion passed with a vote of 5 - 0 - 3.

Amendment 2
2nd Sub. H.B. 291

1. Page 5, Lines 139 through 143:
139 (iv) the gross dollar amount the municipality received from short-term rentals for each
140 of the following categories of revenue:
141 (A) licensing fees;
142 (B) municipality transient room tax collected under Section 59-12-352, regardless of the date the tax was
assessed or the date the transaction from which the tax was collected occurred;
143 (C) finest; and

2. Page 8, Lines 227 through 231:
227 (iv) the gross dollar amount the county received from short-term rentals for each of the

228 following categories of revenue:

229 (A) licensing fees;

230 (B) county transient room tax collected under Section 59-12-301, regardless of the date the tax was assessed or the date the transaction from which the tax was collected occurred;

231 (C) fines; and

3. Page 36, Lines 1095 through 1096:

1095 park, campground, marina, dock, golf course, water park, historic park, monument,

1096 planetarium, zoo, bicycle trails, ~~{and}~~ or other recreation or tourism-related facility.

4. Page 37, Line 1112:

1112 (12) "Short-term rental" means a lease or rental that is ~~{+}~~30~~{+}~~~~{-29}~~ days or less.

Yeas - 5

Nays - 0

Absent - 3

Sen. C. Bramble
Sen. K. Cullimore
Sen. L. Fillmore
Sen. W. Harper
Sen. D. McCay

Sen. L. Escamilla
Sen. D. Ipson
Sen. C. Wilson

Josh Sutton, Wittwer Hospitality and St. George Lodging and Tourism Association, spoke against the bill.

Lisa Watts Baskin, Assistant City Attorney for Moab, spoke in favor of the bill going to interim study.

MOTION: Sen. Cullimore moved to move to the next agenda item. The motion passed with a vote of 4 - 0 - 4.

Yeas - 4

Nays - 0

Absent - 4

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

Sen. L. Escamilla
Sen. L. Fillmore
Sen. D. Ipson
Sen. C. Wilson

9. 2nd Sub. H.B. 407 Incentives Amendments (Christofferson, K.)

Rep. Kay Christofferson presented the bill.

MOTION: Sen. Bramble moved to replace 2nd Substitute H.B. 407 with 3rd Substitute H.B. 407. The motion passed with a vote of 3 - 0 - 5.

Yeas - 3

Nays - 0

Absent - 5

Sen. C. Bramble
Sen. W. Harper
Sen. D. McCay

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

Jeremy McRoberts, Western Metals Recycling, spoke to the bill.

Mark Lewon, President, Utah Metal Works, spoke in favor of the bill.

Chris Hendricksen, Controller, Nucor, spoke to the bill.

MOTION: Sen. Fillmore moved to pass 3rd Substitute H.B. 407 out favorably. The motion failed with a vote of 1 - 3 - 4.

Yeas - 1
Sen. L. Fillmore

Nays - 3
Sen. C. Bramble
Sen. W. Harper
Sen. D. McCay

Absent - 4
Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson
Sen. C. Wilson

10. H.B. 436 County Assessor Training Amendments (Kohler, M.)

MOTION: Sen. Bramble moved to replace H.B. 436 with 1st Substitute H.B. 436. The motion passed with a vote of 5 - 0 - 3.

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

Nays - 0

Absent - 3
Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson

MOTION: Chair McCay moved to replace 1st Substitute H.B. 436 with 2nd Substitute H.B. 436. The motion passed with a vote of 5 - 0 - 3.

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

Nays - 0

Absent - 3
Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson

Rep. Mike Kohler presented the bill with the assistance of Jake Parkinson and Tina Cannon, State Auditors Office.

MOTION: Sen. Bramble moved to move to the next item on the agenda. The motion passed with a vote of 5 - 0 - 3.

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

Nays - 0

Absent - 3
Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson

11. H.B. 151 Veteran Property Tax Revisions (Lisonbee, K.)

Rep. Karianne Lisonbee presented the bill.

George Chapman, citizen, spoke in favor of the bill.

MOTION: Sen. Bramble moved to pass H.B. 151 out favorably. The motion passed with a vote of 5 - 0 - 3.

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

Nays - 0

Absent - 3
Sen. K. Cullimore
Sen. L. Escamilla
Sen. D. Ipson

12. 1st Sub. H.B. 101 Food Sales Tax Amendments (Rohner, J.)

Rep. Judy Rohner presented the bill.

Dr. Ronald Mortensen spoke in favor of the bill.

MOTION: Sen. Fillmore moved to hold 1st Substitute H.B. 101. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6

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

Nays - 0

Absent - 2

Sen. L. Escamilla
Sen. D. Ipson

MOTION: Sen. Fillmore moved to adjourn. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6

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

Nays - 0

Absent - 2

Sen. L. Escamilla
Sen. D. Ipson

Chair McCay adjourned the meeting at 3:52 p.m.