



# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Monday, January 22, 2024 | 2:00 p.m. | 445 State Capitol

**Members Present:**

- Rep. Steve Eliason, Chair
- Rep. Bridger Bolinder, Vice Chair
- Rep. Stewart E. Barlow
- Rep. Joel K. Briscoe
- Rep. Kay J. Christofferson
- Rep. Jason B. Kyle
- Rep. Phil Lyman
- Rep. Doug Owens
- Rep. Casey Snider

- Rep. Robert M. Spendlove
- Rep. Keven J. Stratton
- Rep. Mark A. Strong

**Members Absent:**

- Rep. Jefferson Moss

**Staff Present:**

- Chris Stitt, Policy Analyst
- Reese Boardman, 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).

Vice Chair Bolinder called the meeting to order at 2:02 p.m. of January 22, 2024.

**MOTION:** Rep. Kyle moved to approve the January 19, 2023 minutes. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

- Rep. S. Barlow
- Rep. B. Bolinder
- Rep. J. Briscoe
- Rep. K. Christofferson
- Rep. S. Eliason
- Rep. J. Kyle
- Rep. P. Lyman
- Rep. R. Spendlove
- Rep. K. Stratton
- Rep. M. Strong

Nays - 0

Absent - 3

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

### 1. S.B. 12 Property Tax Deferral Amendments (*Fillmore, L.*)

Rep. Fillmore presented the bill.

**MOTION:** Chair Eliason moved to pass S.B. 12 out favorably. The motion passed with a vote of 10 - 0 - 3.

Yeas - 10

- Rep. S. Barlow
- Rep. B. Bolinder
- Rep. J. Briscoe
- Rep. K. Christofferson
- Rep. S. Eliason
- Rep. J. Kyle
- Rep. P. Lyman
- Rep. R. Spendlove
- Rep. K. Stratton
- Rep. M. Strong

Nays - 0

Absent - 3

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

### 2. S.B. 21 State Tax Commission Public Meeting Requirements (*McCay, D.*)

Sen. McCay presented the bill.

**MOTION:** Rep. Lyman moved to pass S.B. 21 out favorably. The motion passed with a vote of 11 - 0 - 2.

Yeas - 11

Nays - 0

Absent - 2

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss  
Rep. C. Snider

**3. S.B. 38 Property Tax Appeals Modifications (McCay, D.)**

Sen. McCay presented the bill.

**MOTION:** Chair Eliason moved to amend S.B. 38 with Amendment #1. The motion passed with a vote of 12 - 0 - 1.

Amendment 1  
S.B. 38

1. Page 3, Lines 61 through 64:

61 (4) If the final and unappealable judgment or order described in Subsection (1) results  
62 from an objection to the commission's assessment of property to which the county is a party  
63 under Section 59-2-1007, any expenses incurred by the county in connection with the objection  
64 shall be apportioned {~~equally~~} proportionally among each taxing entity located within the county.

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

**MOTION:** Chair Eliason moved to pass S.B. 38 out favorably. After further committee discussion Chair Eliason said motion to reconsider and then withdrew his motion to reconsider.

**MOTION:** Rep. Stratton moved to amend Amendment #1 that previously passed by inserting proportionately for equally, and those changes are represented in Amendment #2. The motion passed with a vote of 12 - 0 - 1.

Amendment 2  
S.B. 38

1. Page 3, Line 64:

64 shall be apportioned {~~equally~~} proportionately among each taxing entity located within the county.

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

**MOTION:** Chair Eliason moved to pass S.B. 38 out favorably. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

**4. S.B. 29 Truth in Taxation Modifications (*Wilson, C.*)**

Sen. Wilson presented the bill.

John Valentine, Commissioner, State Tax Commission, spoke to the bill.

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

**MOTION:** Rep. Stratton moved to replace S.B. 29 with 1st Substitute S.B. 29. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

**MOTION:** Rep. Stratton moved to pass 1st Substitute S.B. 29 out favorably. The motion passed with a vote of 12 - 0 - 1.

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

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

Yeas - 12

Nays - 0

Absent - 1

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. D. Owens  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Rep. J. Moss

Vice Chair Bolinder adjourned the meeting at 2:34 p.m.