



# MINUTES

## SENATE REVENUE AND TAXATION STANDING COMMITTEE

Monday, January 29, 2024 | 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  
Jackson Lewis, 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 McCay called the meeting to order.

**MOTION:** Sen. Cullimore moved to approve the January 24, 2024 minutes 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

**1. S.B. 148 Aircraft Property Tax Amendments (Harper, W.)**

Senator Harper presented the bill with the assistance of David Haymond, President, Utah General Aviation Association.

**MOTION:** Sen. Harper moved to amend S.B. 148 with Amendment #1. The motion passed with a vote of 5 - 0 - 3.

Amendment 1  
S.B. 148

1. Page 1, Lines 14 through 15:

14     ▸ requires the Department of Transportation to register any aircraft operating in the  
15 state for a certain period each year, with certain exceptions;

2. Page 5, Lines 145 through 150:

145     (b) The restriction described in Subsection (1)(a) does not apply to :

(i) aircraft licensed by

146 a foreign country with which the United States has a reciprocal agreement covering the  
147 operations of the registered aircraft {or to};

(ii) a non-passenger-carrying flight solely for inspection

148 or test purposes authorized by the Federal Aviation Administration to be made without the

149 certificate of registration~~{-}~~; or

(iii) aircraft operating under 14 CFR 121 with a maximum takeoff weight exceeding 60,000 pounds.

150     (2) On or before December 31 of each calendar year, the department shall provide a list

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

Nays - 0

Absent - 3  
Sen. L. Escamilla  
Sen. D. Ipson  
Sen. C. Wilson

**MOTION:** Sen. Harper moved to pass S.B. 148 out favorably. The motion passed with a vote of 7 - 0 - 1.

Yeas - 7  
Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 1  
Sen. D. Ipson

Sen. Fillmore assumed the chair.

**2. S.B. 30 Property Transaction Amendments (McCay, D.)**

Senator McCay presented the bill with the assistance of Lincoln Schurtz, Utah Association of Counties.

**MOTION:** Chair McCay moved to replace S.B. 30 with 1st Substitute S.B. 30. The motion passed with a vote of 7 - 0 - 1.

Yeas - 7  
Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. W. Harper  
Sen. D. McCay  
Sen. C. Wilson

Nays - 0

Absent - 1  
Sen. D. Ipson

Nate Worthen, President, Utah CCIM chapter, spoke to the bill.

Troup Howard, Professor, University of Utah, spoke in favor of the bill.

Jared Booth, Utah Association of Realtors Legislative Committee, spoke to the bill.

**MOTION:** Sen. Bramble moved to pass 1st Substitute S.B. 30 out favorably. The motion passed with a vote of 6 - 1 - 1.

Yeas - 6  
Sen. C. Bramble  
Sen. K. Cullimore  
Sen. L. Escamilla  
Sen. L. Fillmore  
Sen. D. McCay  
Sen. C. Wilson

Nays - 1  
Sen. W. Harper

Absent - 1  
Sen. D. Ipson

**3. S.J.R. 2 Proposal to Amend Utah Constitution - Prohibition on Real Estate Transfer Tax (McCay, D.)**

Senator McCay presented the resolution.

Cate Klundt, Utah Association of Realtors, spoke in favor of the resolution.

Augusta Scott, Utah Association of Realtors, spoke in favor of the resolution.

**MOTION:** Chair McCay moved to pass S.J.R. 2 out favorably. The motion passed with a vote of 7 - 0 - 1.

<u>Yeas - 7</u>	<u>Nays - 0</u>	<u>Absent - 1</u>
Sen. C. Bramble		Sen. D. Ipson
Sen. K. Cullimore		
Sen. L. Escamilla		
Sen. L. Fillmore		
Sen. W. Harper		
Sen. D. McCay		
Sen. C. Wilson		

Sen. McCay assumed the chair.

**4. H.B. 47 Utah Seismic Safety Commission Amendments (Peterson, T.)**

Representative Thomas Peterson presented the bill.

Robert Grow, Chair, Utah Seismic Safety Commission, spoke in favor of the bill.

**MOTION:** Sen. Fillmore moved to hold H.B. 47.

**SUBSTITUTE MOTION:** Senator Wilson moved to pass H.B. 47 out favorably. The substitute motion passed with a vote of 3 - 2 - 3.

<u>Yeas - 3</u>	<u>Nays - 2</u>	<u>Absent - 3</u>
Sen. L. Escamilla	Sen. L. Fillmore	Sen. C. Bramble
Sen. W. Harper	Sen. D. McCay	Sen. K. Cullimore
Sen. C. Wilson		Sen. D. Ipson

**5. H.B. 12 Tax Incentive Revisions (Dunnigan, J.)**

Representative James Dunnigan presented the bill.

**MOTION:** Sen. Fillmore moved to amend H.B. 12 with Amendment #1. The motion passed with a vote of 5 - 0 - 3.

Amendment 1  
H.B. 12

1. Page 17, Lines 500 through 502:  
500 (c) If, for two consecutive years, the office does not receive information an agency is  
501 required to submit under Subsection (4):  
502 (i) the office shall , no later than July 31 of the second consecutive year, notify the auditor and treasurer of  
the county in which the
2. Page 17, Lines 504 through 506:  
504 (ii) upon receiving the notice described in Subsection (9)(c)(i), the county treasurer  
505 shall withhold from the agency 20% of the amount of tax increment the agency is otherwise entitled to  
receive  
506 {under an interlocal agreement with a taxing entity for the sharing of tax increment,} until the
3. Page 17, Line 508:  
508 requirement of Subsection {~~(5)~~ (4).

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

David Spatafore, Utah RDA Association, spoke in favor of the bill.

**MOTION:** Sen. Fillmore moved to pass H.B. 12 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

**MOTION:** Sen. Harper moved to adjourn. 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

Chair McCay adjourned the meeting.

NOTE: S.B. 0142 was not discussed in the meeting.