



# MINUTES

## HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, January 30, 2024 | 3:40 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. Doug Owens  
Rep. Casey Snider  
Rep. Robert M. Spendlove

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

**Members Absent:**

Rep. Phil Lyman  
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).

Chair Bolinder called the meeting to order at 3:52 p.m. of January 30, 2024.

**MOTION:** Rep. Kyle moved to approve the January 25, 2024 minutes. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. J. Kyle  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

Rep. S. Barlow  
Rep. S. Eliason  
Rep. P. Lyman  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

### 1. H.B. 277 Aviation Fuel Incentive Amendments (*Musselman, C.R.*)

Rep. Musselman presented the bill.

Benn Buys, Deputy Executive Director, Utah Inland Port Authority, spoke in favor of the bill.

**MOTION:** Rep. Kyle moved to amend H.B. 277 with Amendment #2. The motion passed with a vote of 7 - 0 - 6.

Amendment 2  
H.B. 277

1. Page 2, Line 40:  
40 (h) "Incentive year" means any of the first [~~10~~] ~~{15}~~ 11 consecutive fiscal years immediately
2. Page 3, Line 85:  
85 (7) (a) A carrier may receive an aviation fuel incentive for no more than ~~{15}~~ 11 consecutive
3. Page 4, Line 110:  
110 (10) (a) Within 90 days after the end of the ~~{15th}~~ 11th fiscal year after the base production
4. Page 5, Line 125:  
125 (d) "Incremental revenue year" means any of the first [~~10~~] ~~{15}~~ 11 consecutive fiscal years
5. Page 5, Line 131:  
131 (2) Subject to Subsections (3) and (4), for each of the [~~10~~] ~~{15}~~ 11 consecutive fiscal years

6 . Page 5, Line 135:  
135 (i) begins on or after July 1, {~~2023~~} 2022; and

Yeas - 7

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. J. Kyle  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 6

Rep. S. Eliason  
Rep. P. Lyman  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**MOTION:** Rep. Owens moved to pass H.B. 277 out favorably. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. J. Kyle  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 6

Rep. S. Eliason  
Rep. P. Lyman  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**2. H.B. 124 High Cost Infrastructure Development Tax Credit Amendments (Albrecht, C.)**

Rep. Albrecht presented the bill with assistance from Brian Somers, Utah Mining Association.

Rikki Hrenko-Browning, President, Utah Petroleum Association, spoke in favor of the bill.

Abbie Hunsaker, Advisor, Unified Economic Opportunity Commission, spoke in favor of the bill.

Jeff Hartley, Uinta Advantage, spoke in favor of the bill.

**MOTION:** Rep. Owens moved to replace H.B. 124 with 1st Substitute H.B. 124. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. D. Owens  
Rep. M. Strong

Nays - 0

Absent - 7

Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton

**MOTION:** Rep. Owens moved to pass 1st Substitute H.B. 124 out favorably. The motion passed with a vote of 7 - 0 - 6.

Yeas - 7

Rep. S. Barlow  
Rep. B. Bolinder  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. D. Owens  
Rep. C. Snider  
Rep. M. Strong

Nays - 0

Absent - 6

Rep. S. Eliason  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. R. Spendlove  
Rep. K. Stratton

Rep. Christofferson assumed the chair.

**3. H.B. 149 Earned Income Tax Credit Amendments (*Judkins, M.*)**

Rep. Judkins presented the bill with assistance from Abdikadir Eftin, Economic Policy Analyst, Voices for Utah's Children.

Malah Armstrong, Vice President, Utah Taxpayers Association, spoke in opposition to the bill.

Jay Blain, Director, Utah Education Association, spoke in favor of the bill.

**MOTION:** Rep. Briscoe moved to pass H.B. 149 out favorably. The motion failed with a vote of 2 - 6 - 5.

Yeas - 2

Rep. J. Briscoe  
Rep. S. Eliason

Nays - 6

Rep. S. Barlow  
Rep. K. Christofferson  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Absent - 5

Rep. B. Bolinder  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. D. Owens

**4. S.B. 33 Individual Income Tax Act Amendments (*Bramble, C.*)**

Sen. Bramble presented the bill.

Rebecca Rockwell, Utah State Tax Commission, spoke in favor of the bill.

**MOTION:** Chair Eliason moved to pass S.B. 33 out favorably. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. D. Owens

**MOTION:** Chair Eliason moved to place S.B. 33 on the Consent Calendar. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. D. Owens

**MOTION:** Chair Eliason moved to adjourn. The motion passed with a vote of 8 - 0 - 5.

Yeas - 8

Rep. S. Barlow  
Rep. J. Briscoe  
Rep. K. Christofferson  
Rep. S. Eliason  
Rep. C. Snider  
Rep. R. Spendlove  
Rep. K. Stratton  
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder  
Rep. J. Kyle  
Rep. P. Lyman  
Rep. J. Moss  
Rep. D. Owens

Acting Chair Christofferson adjourned the meeting.