

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. Don L. Ipson Sen. Chris H. Wilson

Staff Present: Chris Stitt, Policy Analyst Nancy Skidmore, 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 2:12 p.m.

MOTION: Sen. Wilson moved to approve the minutes of the February 1, 2024 meeting. The motion passed with a vote of 4 - 0 - 4.

<u>Yeas - 4</u> Sen. C. Bramble Sen. L. Fillmore Sen. D. McCay	<u>Nays - 0</u>	<u>Absent - 4</u> Sen. K. Cullimore Sen. L. Escamilla Sen. W. Harper
Sen. C. Wilson		Sen. D. Ipson

1. S.B. 169 Military Installation Development Authority Modifications (Stevenson, J.)

MOTION: Sen. Wilson moved to amend S.B. 169 with Amendment #1. The motion passed with a vote of 4 - 0 - 4.

Amendment 1 S.B. 169

1. Page 20, Lines 605 through 613:

605 (2) By ordinance, the authority board may impose a MIDA accommodations tax on a

606 provider for amounts paid or charged for accommodations and services, if the place of

- 607 accommodation is located <u>within a project area and on</u>:
- (a) authority-owned or other government-owned property{ within the project area }; [or]
- (b) privately owned property on which the authority owns a condominium unit that is
- 610 part of the place of accommodation[-]; or
- 611 (c) privately owned property on which the authority board finds that a provider is
- 612 providing a significant long-term benefit, including lodging but not including a benefit that is
- 613 <u>commonly provided, to members of the military at the property.</u>

<u>Yeas - 4</u> Sen. C. Bramble Sen. W. Harper Sen. D. McCay Sen. C. Wilson

<u>Nays - 0</u>

<u>Absent - 4</u> Sen. K. Cullimore Sen. L. Escamilla Sen. L. Fillmore Sen. D. Ipson

Sen. Stevenson presented the bill with the assistance of Nicole Cottle, Chief Legal and Administrative Officer, Military Installation Development Authority (MIDA).

MOTION: Sen. Ipson moved to pass S.B. 169 out favorably. The motion passed with a vote of 5 - 0 - 3.

Yeas - 5 Sen. L. Escamilla Sen. W. Harper Sen. D. Ipson Sen. D. McCay Sen. C. Wilson <u>Nays - 0</u>

Nays - 0

<u>Absent - 3</u> Sen. C. Bramble Sen. K. Cullimore Sen. L. Fillmore

Absent - 1 Sen. L. Fillmore

Absent - 1

Sen. C. Wilson

2. S.B. 132 Property Tax Appeals Amendments (Owens, D.R.)

MOTION: Sen. Ipson moved to replace S.B. 132 with 3rd Substitute S.B. 132. The motion passed with a vote of 7 - 0 - 1.

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

Sen. Owens presented the bill with the assistance of Lincoln Shurtz, lobbyist, Utah Association of Counties.

Rusty Cannon, President, Utah Taxpayers Association, spoke to the bill.

Tom Carter, Director of Government Affairs, Rocky Mountain Power, spoke to the bill.

Navs - 0

MOTION: Sen. Harper moved to pass 3rd Substitute S.B. 132 out favorably. The motion passed with a vote of 7 - 0 - 1.

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

3. S.B. 156 Tax Modifications (McKell, M.)

Sen. McKell presented the bill with the assistance of Casey Hill, Energy Solutions.

Nays - 0

MOTION: Sen. Bramble moved to pass S.B. 156 out favorably.

SUBSTITUTE Sen. Ipson moved to replace S.B. 156 with 2nd Substitute S.B. 156. The substitute motion passed with a vote of 6 - 0 - 2.

Yeas - 6 Sen. C. Bramble Sen. L. Escamilla Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay <u>Absent - 2</u> Sen. K. Cullimore Sen. C. Wilson

MOTION:

Sen. Bramble moved to pass 2nd Substitute S.B. 156 out favorably. The motion passed with a vote of 6 - 0 - 2.

<u>Yeas - 6</u> Sen. C. Bramble Sen. L. Escamilla Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay <u>Nays - 0</u>

<u>Absent - 2</u> Sen. K. Cullimore Sen. C. Wilson

Absent - 0

4. S.B. 59 Government Leased Property Tax Exemption (Fillmore, L.)

Sen. Fillmore presented the bill.

Sen. Harper assumed the chair.

MOTION: Sen. Fillmore moved to pass S.B. 59 out favorably. The motion passed with a vote of 4 - 0 - 4.

<u>Yeas - 4</u> Sen. C. Bramble Sen. L. Fillmore	<u>Nays - 0</u>	Absent - 4 Sen. K. Cullimore Sen. L. Escamilla
Sen. W. Harper Sen. D. Ipson		Sen. D. McCay Sen. C. Wilson

5. S.B. 86 Local Government Bonds Amendments (Fillmore, L.)

Sen. Fillmore presented the bill.

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

Tracy Taylor, member, Wasatch Tax Payers Association, spoke in favor of the bill.

Nays - 0

Sen. McCay resumed the chair.

John Gadd, citizen, spoke in favor of the bill.

MOTION: Sen. Fillmore moved to replace S.B. 86 with 1st Substitute S.B. 86. The motion passed with a vote of 8 - 0 - 0.

Yeas - 8 Sen. C. Bramble Sen. K. Cullimore Sen. L. Escamilla Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay Sen. C. Wilson

MOTION: Sen. Fillmore moved to pass 1st Substitute S.B. 86 out favorably. The motion passed with a vote of 8 - 0 - 0.

<u>Nays - 0</u>

Nays - 0

Absent - 0

Absent - 1

Sen. L. Escamilla

Yeas - 8 Sen. C. Bramble Sen. K. Cullimore Sen. L. Escamilla Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay Sen. C. Wilson

6. S.B. 182 Property Tax Assessment Amendments (Harper, W.)

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

MOTION: Sen. Harper moved to amend 1st Substitute S.B. 182 with Amendment #2. The motion passed with a vote of 7 - 0 - 1.

Amendment 2 1st Sub. S.B. 182

1. Page 7, Lines 182 through 183:

182 (iii) on the number of properties with a qualifying increase and the reasons for the

183 qualifying increases.

(c) The requirement to report applies if the county has a property that is subject to review under this section in each of two consecutive years regardless of whether the property that is subject to review is the same property for each year.

- 2. Page 11, Lines 309 through 316:
- 309 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
- 310 taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's
- 311 real property on or before the later of:
- 312 (i) September 15 of the current calendar year; [or]
- 313 (ii) the last day of a 45-day period beginning on the day on which the county auditor
- 314 provides the notice under Section 59-2-919.1[-]; or
- 315 (iii) June 30, 2025, for a property that qualifies for a deferral under Section 59-2-1802.1{-, June 30 of
- 316 the year following the calendar year for which the property tax assessment is made }.
- 3. Page 16, Lines 466 through 475:
- 466 (1) Unless otherwise specifically provided by statute, property taxes shall be paid
- 467 directly to { the county assessor or } the county treasurer:
- 468 (a) on the date that the property taxes are due; and
- 469 (b) as provided in this chapter.
- 470 (2) (a) The { county assessor or the } county treasurer shall apply a payment that is
- 471 insufficient to cover both a tax or tax notice charge that is deferred in accordance with Part 18,
- 472 <u>Tax Deferral and Tax Abatement, and a current year property tax or tax notice charge to the</u>
- 473 current tax year property tax or tax notice charge first.
- 474 (b) The { county assessor or the } county treasurer shall send notice to the property owner:
- 475 (i) that the payment was insufficient;

4. Page 27, Lines 822 through 823:

MOTION: Sen. Harper moved to replace S.B. 182 with 1st Substitute S.B. 182. The motion passed with a vote of 7 - 0 - 1.

(7) {A} On or before May 31, 2024, and May 31, 2025, a county assessor shall notify the owner of record 822 for each property with a

823 qualifying increase of:

Nays - 0

Absent - 1 Sen. L. Escamilla

Absent - 2

Sen. C. Bramble

Sen. L. Escamilla

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

Sen. Harper presented the bill.

John Ulibarri, Weber County Assessor, spoke in favor of the bill.

Tracy Taylor, member, Wasatch Tax Payers Association, spoke in favor of the bill.

William Quapp, Fair Tax Advocates in Wasatch County, spoke in favor of the bill.

Nays - 0

MOTION: Sen. Cullimore moved to pass 1st Substitute S.B. 182 out favorably. The motion passed with a vote of 6 - 0 - 2.

Yeas - 6 Sen. K. Cullimore Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay Sen. C. Wilson

7. H.C.R. 1 Concurrent Resolution Recognizing the U.s.s. Utah (Elison, J.)

Rep. Elison presented the bill.

Jordan Hess, Washington City, spoke in favor of the bill.

MOTION: Sen. Ipson moved to pass H.C.R. 1 out favorably. The motion passed with a vote of 6 - 0 - 2.

<u>Yeas - 6</u>	<u>Nays - 0</u>	<u>Absent - 2</u>
Sen. K. Cullimore		Sen. C. Bramble
Sen. L. Fillmore		Sen. L. Escamilla
Sen. W. Harper		
Sen. D. Ipson		
Sen. D. McCay		
Sen. C. Wilson		

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

Yeas - 6 Sen. K. Cullimore Sen. L. Fillmore Sen. W. Harper Sen. D. Ipson Sen. D. McCay Sen. C. Wilson <u>Nays - 0</u>

<u>Absent - 2</u> Sen. C. Bramble Sen. L. Escamilla

Chair McCay adjourned the meeting at 3:31 p.m.