



MINUTES

HOUSE REVENUE AND TAXATION STANDING COMMITTEE

Tuesday, February 20, 2024 | 8:00 a.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. Keven J. Stratton
- Rep. Mark A. Strong

Members Absent:

- Rep. Jefferson Moss
- Rep. Doug Owens
- Rep. Casey Snider
- Rep. Robert M. Spendlove

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.

Vice Chair Bolinder called the meeting to order at 8:14 a.m. of February 20, 2024.

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

Yeas - 6

- Rep. S. Barlow
- Rep. B. Bolinder
- Rep. K. Christofferson
- Rep. J. Kyle
- Rep. P. Lyman
- Rep. M. Strong

Nays - 0

Absent - 7

- Rep. J. Briscoe
- Rep. S. Eliason
- Rep. J. Moss
- Rep. D. Owens
- Rep. C. Snider
- Rep. R. Spendlove
- Rep. K. Stratton

1. H.B. 510 Income Tax Age Requirements (*Birkeland, K.*)

Rep. Birkeland presented the bill.

MOTION: Rep. Lyman moved to pass H.B. 510 out favorably. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

- Rep. S. Barlow
- Rep. B. Bolinder
- Rep. K. Christofferson
- Rep. J. Kyle
- Rep. P. Lyman
- Rep. M. Strong

Nays - 0

Absent - 7

- Rep. J. Briscoe
- Rep. S. Eliason
- Rep. J. Moss
- Rep. D. Owens
- Rep. C. Snider
- Rep. R. Spendlove
- Rep. K. Stratton

2. H.B. 520 Fallow Land Amendments (*Kyle, J*)

Rep. Kyle presented the bill.

Terry Camp, Vice President, Public Policy, Utah Farm Bureau Federation, spoke in favor of the bill.

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

MOTION: Rep. Christofferson moved to replace H.B. 520 with 1st Substitute H.B. 520. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow
Rep. B. Bolinder
Rep. K. Christofferson
Rep. J. Kyle
Rep. P. Lyman
Rep. M. Strong

Nays - 0

Absent - 7

Rep. J. Briscoe
Rep. S. Eliason
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

MOTION: Rep. Strong moved to pass 1st Substitute H.B. 520 out favorably. The motion passed with a vote of 6 - 0 - 7.

Yeas - 6

Rep. S. Barlow
Rep. B. Bolinder
Rep. K. Christofferson
Rep. J. Kyle
Rep. P. Lyman
Rep. M. Strong

Nays - 0

Absent - 7

Rep. J. Briscoe
Rep. S. Eliason
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove
Rep. K. Stratton

Rep. Eliason assumed the chair.

3. 2nd Sub. S.B. 182 Property Tax Assessment Amendments (*Harper, W.*)

Rep. Harper presented the bill.

Tracy Taylor, Wasatch Taxpayers Association, spoke in favor of the bill.

John Ulibarri, Assessor, Weber County spoke to the bill.

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

MOTION: Rep. Christofferson moved to replace 2nd Substitute S.B. 182 with 3rd Substitute S.B. 182. 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. J. Kyle
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove

MOTION: Rep. Christofferson moved to pass 3rd Substitute S.B. 182 out favorably. The motion passed with a vote of 7 - 1 - 5.

Yeas - 7

Rep. S. Barlow
Rep. J. Briscoe
Rep. K. Christofferson
Rep. S. Eliason
Rep. J. Kyle
Rep. K. Stratton
Rep. M. Strong

Nays - 1

Rep. P. Lyman

Absent - 5

Rep. B. Bolinder
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove

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

Rep. Fillmore presented the bill.

MOTION: Rep. Briscoe moved to pass S.B. 59 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. J. Kyle
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove

5. 1st Sub. S.B. 86 Local Government Bonds Amendments (*Fillmore, L.*)

Rep. Fillmore presented the bill.

MOTION: Rep. Christofferson 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. J. Kyle
Rep. P. Lyman
Rep. K. Stratton
Rep. M. Strong

Nays - 0

Absent - 5

Rep. B. Bolinder
Rep. J. Moss
Rep. D. Owens
Rep. C. Snider
Rep. R. Spendlove

Chair Eliason adjourned the meeting.