



MINUTES

REVENUE AND TAXATION INTERIM COMMITTEE

Wednesday, September 18, 2024 | 8:30 a.m. | 445 State Capitol

Members Present:

Sen. Daniel McCay, Chair
Rep. Steve Eliason, Chair
Sen. Curtis S. Bramble
Sen. Lincoln Fillmore
Sen. Stephanie Pitcher
Sen. Chris H. Wilson
Rep. Stewart E. Barlow
Rep. Brady Brammer
Rep. Jennifer Dailey-Provost
Rep. Joseph Ellison
Rep. Marsha Judkins
Rep. Jason B. Kyle
Rep. Rosemary T. Lesser

Rep. Phil Lyman
Rep. Robert M. Spendlove
Rep. Norman K Thurston

Members Absent:

Rep. Bridger Bolinder
Rep. Keven J. Stratton

Staff Present:

Alex R. Janak, Managing Policy Analyst
Chris Stitt, Policy Analyst
Andrea Valenti Arthur, Managing Associate
General Counsel
Gus Harb, Associate General Counsel
Victoria Firmage, Administrative Assistant

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 8:47 a.m.

1. Committee Business

MOTION: Sen. Bramble moved to approve the minutes of the August 21, 2024, meeting. Sen. Bramble spoke to the motion. The motion passed with a vote of 12 - 0 - 6.

Yeas - 12

Rep. S. Barlow
Sen. C. Bramble
Rep. B. Brammer
Rep. J. Dailey-Provost
Rep. S. Eliason
Sen. L. Fillmore
Rep. M. Judkins
Rep. R. Lesser
Rep. P. Lyman
Sen. D. McCay
Rep. R. Spendlove
Sen. C. Wilson

Nays - 0

Absent - 6

Rep. B. Bolinder
Rep. J. Ellison
Rep. J. Kyle
Sen. S. Pitcher
Rep. K. Stratton
Rep. N. Thurston

Sen. McCay updated the committee that the agenda item regarding draft legislation, "Property Tax Recodification" (2025FL0480/006), has been removed from the agenda and the committee will hear it at another date.

2. Impacts of Utah Residents Registering Vehicles in Another State

John Valentine, Commissioner, State Tax Commission, presented issues the State Tax Commission has identified in regards to Utah residents registering vehicles in another state.

Sen. Bramble provided additional information and a possible solution to Utah residents registering vehicles in another state.

The committee discussed penalties for out-of-state vehicle registration.

Richard Kasteller, CEO, Insure-Rite, provided additional information regarding vehicle registration. Sen. Bramble and Commissioner Valentine also provided clarifying information.

Chair McCay informed the committee that the chairs have opened a committee bill file regarding out-of-state vehicle registration.

Rep. Lyman asked a question and Commissioner Valentine responded.

Sen. Bramble provided additional information to Rep. Lyman's question and the committee discussed.

[2 - Division of Outdoor Recreation Presentation \(Department of Natural Resources\)](#)

Jason Curry, Director, Division of Outdoor Recreation (DOR), presented the issues DOR has identified in regards to Utah residents registering vehicles in another state.

The committee asked questions and Jason Curry responded with Chair McCay providing clarifying information to the committee.

The committee discussed the committee bill file the chairs opened regarding out-of-state vehicle registration.

Commissioner Valentine and Jason Curry provided additional information. The committee continued to discuss and ask questions.

3. Property Tax Deferral Program and the Circuit Breaker Program

[3 - County Utilization of Circuit Breaker and Property Tax Deferrals Presentation \(Utah Association of Counties\)](#)

[3 - Tax Relief and Assistance Programs and Services Flyers \(UAC\)](#)

[3 - E-Notice from Salt Lake County Auditor \(UAC\)](#)

[3 - Page 43 2023 Annual Report Property Tax Division \(UAC\)](#)

Adam Kolowich, Legislative Affairs Director, Utah Association of Counties, presented on the use of the Property Tax Deferral Program and the Homeowner's Tax Credit.

Chair McCay asked a clarifying question. Adam Kolowich responded and continued with the presentation.

The committee asked questions and Adam Kolowich responded.

Rebecca Rockwell, Commissioner, State Tax Commission, presented on the use of the Renter Refund within the state.

The committee asked questions. Commissioner Rockwell and Adam Kolowich responded.

4. Property Tax Notice Amendments - Draft Legislation

[6 - Draft Legislation "Property Tax Notice Amendments" \(V002\)](#)

Sen. Fillmore presented an overview of "Property Tax Notice Amendments" (2025FL0302/V002).

Sen. Wilson asked questions and Sen. Fillmore responded.

Lincoln Shurtz, on behalf of the Utah Association of Counties, spoke in favor of "Property Tax Notice Amendments."

MOTION: Rep. Eliason moved to recommend as a committee bill, "Property Tax Notice Amendments," and the committee discussed with Andrea Valenti Arthur providing information. The motion passed with a vote of 15 - 0 - 3.

Yeas - 15

Rep. S. Barlow
Sen. C. Bramble
Rep. J. Dailey-Provost
Rep. S. Eliason
Rep. J. Elison
Sen. L. Fillmore
Rep. M. Judkins
Rep. J. Kyle
Rep. R. Lesser
Rep. P. Lyman
Sen. D. McCay
Sen. S. Pitcher
Rep. R. Spendlove
Rep. N. Thurston
Sen. C. Wilson

Nays - 0

Absent - 3

Rep. B. Bolinder
Rep. B. Brammer
Rep. K. Stratton

5. Centrally Assessed Property Tax Process

[4 - Centrally Assessed Real and Personal Property Report \(Office of Legislative Research and General Counsel\)](#)

Chris Stitt, Policy Analyst, Office of Legislative Research and General Counsel, presented on the Centrally Assessed Real and Personal Property Report.

Chair McCay provided additional information.

Rep. Lyman provided a comment.

Sen. Fillmore assumed the chair.

[4 - Centrally Assessed Presentation \(Sen. McCay\)](#)

Sen. McCay presented potential statutory changes to improve the centrally assessed property tax process and requested comments from the committee before drafting the bill.

The committee commented and asked questions and Sen. McCay responded.

Sen. McCay provided a closing statement and informed the committee that the chairs would open a committee bill file regarding the the centrally assessed tax process.

6. Tax Credit Review

Sen. McCay resumed the chair.

[7 - 2024 Utah Tax Credits Summary \(Office of Legislative Research and General Counsel\)](#)

Chris Stitt provided an overview of Utah income tax credits.

Chair McCay asked for direction from the committee in regards to the committee's role in reviewing the income tax credits' effectiveness. The committee discussed.

Chair McCay asked, by raise of hand, what committee members would like to continue to review income tax credits. The committee unanimously voted in favor of continuing to review income tax credits.

Chair McCay informed the committee that the chairs opened a committee bill file regarding underground petroleum storage tanks.

7. Other Items/Adjourn

MOTION: Rep. Judkins moved to adjourn. The motion passed with a vote of 13 - 0 - 5.

Yeas - 13

Rep. S. Barlow
Sen. C. Bramble
Rep. S. Eliason
Rep. J. Elison
Rep. M. Judkins
Rep. J. Kyle
Rep. R. Lesser
Rep. P. Lyman
Sen. D. McCay
Sen. S. Pitcher
Rep. R. Spendlove
Rep. N. Thurston
Sen. C. Wilson

Nays - 0

Absent - 5

Rep. B. Bolinder
Rep. B. Brammer
Rep. J. Dailey-Provost
Sen. L. Fillmore
Rep. K. Stratton

Chair McCay adjourned the meeting at 10:59 a.m.