



For more information, contact:  
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Utah Taxpayers Association 2020 Watchlist - February 27, 2020

					Positions: S - Support O - Oppose M - Monitor *Recommended Positions Indicated by ()				
Number	Title	Sponsor	Description	Comments	Position*	House Comm.	House Floor	Senate Comm.	Senate Floor
<b>High Priority Legislation</b>									
3 Sub HB 164	Property Tax Modifications	J. Moss	Requires additional transparency on the property tax notice including: deadline to appeal valuation, the taxable value of the property, and increases in the statewide basic levy.		S	P	P	P	
HB 181	Social Security Tax Amendments	Brooks	Enacts a state social security tax credit.		S				
1 Sub HB 356	Railroad Amendments	Ferry	Repeals sales and use tax exemption for fuel used by rail carriers.		O	P			
SB 41	Sales and Use Tax Modifications	Winterton	Removes sales taxes on business inputs oil and gas exploration, pipelines, and electrical generation.	This was a Public Utilities Interim Committee bill.	S				
1 Sub SB 53	Global Intangible Low Taxed Income Amendments	Fillmore	Decouples Utah from federal tax code regarding GILTI (Global Intangible Low Taxed Income) and enacts a dependent exemption.		S			P	
3 Sub SB 69	Tax Credit for Educator Expenses	Anderegg	Creates a refundable tax credit for an educator's purchase of classroom supplies, up to \$500.		S			P	P
SB 107	Income Tax Rate Reduction Amendments	Fillmore	Creates a process for automatic income tax rate decreases if revenue exceeds certain amounts based on GDP.		S				
<b>House of Representatives Sponsored Legislation</b>									
HB 48	Acquisition Cost Definition	Spendlove	Defines the term "acquisition cost" for use in property tax valuations.	Revenue and Taxation Interim Committee bill.	S	P	P	P	P
HB 49	Sales Tax on Motor Vehicles	Thurston	When selling certain tangible personal property online, sales and use tax applies to the location where the buyer takes receipt of the property.	Revenue and Taxation Interim Committee bill.	S	P	P	P	P
HB 50	Tax Exemption for Construction or Unoccupied Property	Sagers	Allows for residential property that is under construction or unoccupied receive the primary residential property tax exemption.	Revenue and Taxation Interim Committee bill.	S	P	P	P	P
HB 51	Property Assessment Procedure Amendments	Eliason	Repeals certain authority of the State Tax Commission to adjust and equalize the valuation of taxable property (see SB 38).	Revenue and Taxation Interim Committee bill.	M	P	P	P	P
HB 53	Tangible Personal Property Tax Revisions	Lisonbee	Provides an adjustment that applies to the property tax exemption for tangible personal property that has an aggregate value of \$15,000 or less.	Revenue and Taxation Interim Committee bill.	S	P	P	P	
HB 56	Fuel Sales Tax Amendments	Shipp	Adopts Tax Commission rule for taxing fuel used in a mixed-use development to the predominant usage of the fuel.	Revenue and Taxation Interim Committee bill.	S	P	P	P	
HB 59	Tax Credit for Alternative Fuel Heavy Duty Vehicles	Stoddard	Phases out tax credits for the purchase of an alternative fuel heavy duty vehicle.	Revenue and Taxation Interim Committee bill.	M	P			
HB 60	Corporate Income Tax Credit Amendments	Barlow	Repeals the corporate tax credit for Achieving a Better Life Experience at the end of 2020.	Revenue and Taxation Interim Committee bill.	M	P	P	P	
HB 62	Enterprise Zone Tax Credit Amendments	Sagers	Allows usage of enterprise zone tax credits for hydrogen fuel producers.		M				
HB 77	Education Funding Amendments	Thurston	Sets a limit to the funding of the WPU from the WPU value rate contained within HB 293 (2018) to no more than 4% annually.		S	P	P	P	
HB 121	Income Tax Revenue Amendments	Thurston	Requires the Tax Commission to report when a federal tax change results in an increase in state income tax revenue. Creates a restricted account for the revenue in order to provide a tax cut when the Legislature reconvenes.		S				
HB 123	Vehicle Property Tax Amendments	Thurston	Prohibits the Tax Commission from collecting FILT more than once in a calendar year for a vehicle. Increases the FILT for vehicles based on age.		S	P			
HB 124	Rural Job Creation Tax Credit	Perry	Expands the rural job creation tax credit by allowing the tax credit to be claimed by admitted insurers.		M				
HB 174	Rural County Health Care Facilities Tax Amendments	Lyman	Broadens the uses of the rural county health care facilities tax for the county of the fourth class to include rural emergency services, among others.		M	P	P		



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Number	Title	Sponsor	Description	Comments	Position*	House Comm.	House Floor	Senate Comm.	Senate Floor	
HB 176	Vehicle Emissions Reduction Program	Stenquist	As appropriated by the Legislature, creates a program that would allow for individuals to receive a \$5,500 subsidy in order to trade-in an older model vehicle to upgrade to a newer model.		O					
HB 179	Recycling Market Development Zone Tax Credit Amendments	Christerofferson	Allows for a carry-forward for the recycling market development zone tax credit in order to purchase machinery or equipments.		M	P	P	P		
HB 187	Employer Tax Credit for Child Care	Harrison	Creates a corporate income tax credit for employers that pay for or provide child care services.		M					
1 Sub HB 192	Property Tax Assessment Amendments	Strong	Allows assessors to assess real and personal property of a multi-tenant residential property while looking at income.		S	P	P	P		
HB 193	Hygiene Tax Act	Duckworth	Creates a sales tax exemption for feminine hygiene products, diapers and incontinence items.		O					
HB 200	Addition to Income Amendments	Spendlove	Specifies when a corporation may not deduct a royalty payment to an entity related by common ownership for the use of an intangible asset.		S	P	P	P		
HB 201	Adoption Tax Credit	Shipp	Enacts a nonrefundable individual income tax credit for adoption expenses.		M					
HB 212	Vehicle Sales Tax Exemption Amendments	Last	Eliminates the need to pay sales tax on a vehicle that will be used outside the state for more than six months in a calendar year.		M	P	P	P		
HB 260	Dependent Tax Exemption Amendments	Quinn	Restores the dependent exemption for taxpayers within certain income thresholds.		S					
HB 268	Property Tax Notice Amendments	Eliason	Allows a person that receives a property tax notice to designate an additional person to receive the notice.		S	P	P	P		
1 Sub HB 280	Transient Room Tax Provisions	Albrecht	Allows county auditor to alert Tax Commission to audit TRT. Broadens uses of transient room taxes to include tourism infrastructure around national parks and EMS.		S	P	P			
HB 281	Tax Credit for Alternative Fuel Vehicles	Harrison	Creates a nonrefundable corporate and individual income tax credit of 8.9% of the price for the purchase or lease of alternative fuel vehicles.		O					
HB 289	Public Education Retirement Amendments	Hall	Removes some limitations on the calculations of the final average salary for retirement benefits for public education employees if they are moved to a new position at the same LEA or if it is part of a union negotiated increase.		O	P				
1 Sub HB 299	Opportunity Zone Enhancements	Winder	Allows for a nonrefundable tax credit for the building of parking structures in opportunity zones.		O	P	P			
HB 305	Impact Fee Amendments	Pierucci	Allows neighboring municipalities to impose impact fees on developments outside their jurisdiction.		O					
HB 331	Water Infrastructure Safety and Maintenance	Coleman	Requires certain water districts to report maintenance costs and ages of infrastructure.		S					
HB 351	Tax Credit for Medical Instructors	Dailey-Provost	Creates a nonrefundable income tax credit for medical instructors of \$100 per student, up to \$2,000.		O	P				
HB 357	School District Use of Property Tax Revenue	Spendlove	Expands the uses of the school district capital levy.		O					
HB 382	Property Tax Records Amendments	Ferry	Makes private information related to the property tax records, including contact information and exemption and abatements.		S					
HB 424	Tax Exemptions Economic Impact Amendments	Spendlove	Requires entities that collect and remit sales taxes to report to the state the dollar amounts of purchases that are exempt from sales taxes.		(M)					
HB 426	Tax Credit For School Safety Expenses	Seegmiller	Creates a refundable tax credit for education employees for school safety training and equipment		(M)					
HB 427	Income Tax Reductions	Seegmiller	Reduces the individual and corporate income tax rates from 4.95% to 4.75%		(S)					
HB 430	Property Tax Relief Amendments	Seegmiller	Requires a county to grant a deferral of property taxes for homeowners age 66 or older with a home worth less than \$500,000		(O)					

### Senate Sponsored Legislation



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SB 35	Circuit Breaker Amendments	Davis	Increases the property tax circuit breaker eligibility in order to adjust for inflation.	Revenue and Taxation Interim Committee bill.	M	P		P	P
SB 36	Nonresident Income Amendments	Bramble	Clarifies when a nonresident is subject to income tax when earning wages in the state of Utah. If the employer does business in Utah for less than 60 days, it is not subject to the withholding requirement, but the individual is still subject to the individual income tax.	Revenue and Taxation Interim Committee bill.	S	P	P		P
2 Sub SB 37	Electronic Cigarette and Other Nicotine Product Amendments	Christensen	Increases taxes on electronic cigarettes and other tobacco products to 56% of the manufacturing sale price.		O			P	
SB 38	Tax Commission Authority Amendments	Henderson	Allows a county's legislative body to defer or adjust property taxes owed for centrally-assessed property tax.	Revenue and Taxation Interim Committee bill.	S	P	P		P
1 Sub SB 56	Public Safety and Firefighter Tier II Retirement Enhancements	Harper	Allocates revenue from the general fund to Tier II retirement if the legislature appropriates money for that purpose.		M	P	P	P	P
4 Sub SB 77	Electric Energy Storage Tax Credit	Kitchen	Creates a refundable income tax credit for electric energy storage devices.		M			P	P
SB 86	Military Retirement Income Tax Credit	Bramble	Creates a nonrefundable income tax credit for military retirement income.		S				
SB 104	Local Education Levy State Guarantee Amendments	Fillmore	Provides for equalization of all school voted and board levies beyond the current 20 increments and raises the amount of equalization to the second highest school district over several years.		S			P	
SB 114	Sales and Use Tax Exemption Amendments	Cullimore	Exempts sales tax on business inputs for data centers that are being leased or rented.		S			P	P
SB 116	Social Security Income Tax Amendments	Mayne	Enacts a nonrefundable tax credit for social security income, with broader application which includes a higher income threshold than HB 181 (Brooks).		S				
SB 123	Small Business Job Creation Tax Credit Act	Bramble	Creates a small business tax credit that would allow a claimant to deduct up to 1/3 of capital costs, subject to job creation figures.		M			P	P
SB 129	Metro Township Amendments	Mayne	Allows a metro township to impose certain taxes that are levied by a municipality.		O				
1 Sub SB 130	911 Communications Amendments	Harper	Allows the Utah Communications Authority to sell excess capacity to public entities.		O			P	P
1 Sub SB 134	Property Tax Exemption for Wildfire Prevention	Hemmert	Allows for a property tax exemption for wildfire prevention, the lesser of the total amount spent or 80% of property tax liability.		O			P	
1 Sub SB 141	Multicounty Assessing and Collecting Levy Amendments	Hemmert	Freezes the tax on the multicounty assessing and collecting levy to pay for technology advances in filing personal property tax.		M			P	
SB 143	Fiscal Impact of Initiatives	Henderson	Changes fiscal requirements to include time in which may have a fiscal effect initiative or referendum would be most impactful.		S			P	P
1 Sub SB 150	Transportation Governance and Funding Amendments	Harper	Increases the rental vehicle tax rate from 2.5% to 4%; repeals increased registration fees for hybrid vehicles.		O			P	
SB 152	Search and Rescue Funding Amendments	Riebe	Creates a sales tax earmark to pay for costs associated with search and rescue operations.		O			P	
1 Sub SB 158	Urban Renewal Project Area Amendments	Bramble	Allows for urban renewal area funds to be used for an inactive industrial site.		M			P	
SB 163	Community Reinvestment Agency Amendments	Harper	Allows a CRA to levy its own property tax for an area and to enter into an agreement with entities to collect revenue from the new growth.		O				
SB 164	Social Impact Services	Escamilla	Allows an entity to levy a property tax to address "quality of life" issues.		O				
SB 169	Transportation Utility Fee Amendments	Henderson	Clarifies the definition of a transportation utility fee.		S			P	
SB 179	Public Infrastructure District Amendments	McCay	Exempts a public infrastructure district notice and hearing requirements when levying a property tax.		O				



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SB 191	Income Tax Revisions	Bramble	Clairifies the date that a pass-through entity may file an income tax extension without a penalty.		(S)				
SB 194	Special Events Sales Tax Obligations	Anderegg	Removes the requirement to file a sales and use tax form if a business sells at a special event for less than 6 months, and is exempt from sales tax.		(M)				
SB 199	Electronic Cigarette Substance Amendments	Harper	Places a tax of \$0.61 per millimeter of electronic cigarette liquids.		(O)				
SJR 9	Proposal to Amend Utah Constitution - Tax Increase Requirements	McCay	Requires a Constitutional change to prevent any statewide tax increase (regardless of whether another tax is cut) from being passed if less than two-thirds of the Legislature approve.		M				
SCR 6	Concurrent Resolution for Study of Local Option Sales Tax Distribution	Bramble	Requires certain government-funded associations to study and recommend changes to the local option sales tax distribution.		M				

Highlighted positions indicate a change in the Association's position. This can occur as amendments and substitutes are added to the original legislation.