

Senator Michael G. Waddoups proposes to substitute the following bill:

GOVERNMENT REVENUE AND TAX SYSTEM

TASK FORCE

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Chad E. Bennion

Martin R. Stephens
Kevin S. Garn
David Ure

Greg J. Curtis
Wayne A. Harper

Ben C. Ferry
James A. Ferrin

This act creates the Government Revenue and Tax System Task Force. This act provides for the membership of the task force, task force chairs, compensation of task force members, task force duties and responsibilities, the task force meeting schedule, task force reporting requirements, and staff support. The act requires the task force to follow interim rules. The act appropriates a total of \$ [~~\$120,000~~] \$108,000 § from the General Fund for fiscal year 2000-01 to the

Senate, the House of Representatives, and the Office of Legislative Research and General Counsel to fund the two-year task force. This act is repealed November 30, 2002.

This act enacts uncodified material.

Be it enacted by the Legislature of the state of Utah:

**Section 1. Government Revenue and Tax System Task Force -- Creation --
Membership -- Chairs -- Interim rules followed -- Compensation.**

(1) There is created the Government Revenue and Tax System Task Force consisting of the following § [~~15~~] 12 § members:

(a) five members of the Senate appointed by the president of the Senate, no more than three of whom may be from the same political party; and

(b) § [~~ten~~] SEVEN § members of the House of Representatives appointed by the speaker of the House

of Representatives, no more than § [~~seven~~] FOUR § of whom may be from the same political party.



26 (2) (a) The president of the Senate shall designate a member of the Senate appointed under
27 Subsection (1)(a) as a cochair of the Government Revenue and Tax System Task Force.

28 (b) The speaker of the House of Representatives shall designate a member of the House
29 of Representatives appointed under Subsection (1)(a) as a cochair of the Government Revenue and
30 Tax System Task Force.

31 (3) (a) The Government Revenue and Tax System Task Force may establish one or more
32 subcommittees.

33 (b) If the Government Revenue and Tax System Task Force establishes a subcommittee,
34 the cochairs of the Government Revenue and Tax System Task Force may appoint legislators or
35 persons who are not legislators to the subcommittee.

36 (4) In conducting its business, the Government Revenue and Tax System Task Force shall
37 comply with the rules of legislative interim committees.

38 (5) (a) Legislators on the Government Revenue and Tax System Task Force shall receive
39 compensation and expenses in accordance with Section 36-2-2 and Legislative Joint Rule 15.03.

40 (b) (i) A member of a subcommittee of the Government Revenue and Tax System Task
41 Force who is not a legislator or a government employee may not receive compensation or benefits
42 for the member's services, but may receive per diem and expenses incurred in the performance of
43 the member's official duties at the rates established by the Division of Finance under Sections
44 63A-3-106 and 63A-3-107.

45 (ii) A member of a subcommittee of the Government Revenue and Tax System Task Force
46 may decline to receive per diem and expenses for their services.

47 **Section 2. Duties and responsibilities -- Meeting schedule -- Task force reporting**
48 **requirements -- Staff support.**

49 (1) The Government Revenue and Tax System Task Force shall:

50 (a) study the tax system of the state and its political subdivisions;

51 (b) study state and local revenue sources, including:

52 (i) property taxes;

53 (ii) individual income taxes;

54 (iii) corporate franchise and income taxes;

55 (iv) sales and use taxes; and

56 (v) other taxes or fees as determined by the Government Revenue and Tax System Task

57 Force:

58 (c) study the tax policy of the state;

59 (d) study short-term and long-term impacts of any proposed changes to the tax system of
60 the state or a political subdivision of the state; and

61 (e) study any other issue as determined by the Government Revenue and Tax System Task

62 Force relating to:

63 (i) the tax system of the state or its political subdivisions; or

64 (ii) state or local revenue sources.

65 (2) The Government Revenue and Tax System Task Force shall meet at least eight times
66 but no more than 12 times per year during the:

67 (a) 2001 interim; and

68 (b) 2002 interim.

69 (3) (a) The Government Revenue and Tax System Task Force shall make the following
70 reports during the 2001 interim:

71 (i) the Government Revenue and Tax System Task Force shall make reports on its studies
72 to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental

73 Relations:

74 (A) on or before the July interim meeting; and

75 (B) on or before the November interim meeting; and

76 (ii) the Government Revenue and Tax System Task Force shall make a report on its study
77 to the Revenue and Taxation Interim Committee on or before the October interim meeting.

78 (b) The Government Revenue and Tax System Task Force shall make the following
79 reports during the 2002 interim:

80 (i) the Government Revenue and Tax System Task Force shall make reports on its studies
81 to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental

82 Relations:

83 (A) on or before the June interim meeting;

84 (B) on or before the September interim meeting; and

85 (C) on or before the November interim meeting; and

86 (ii) the Government Revenue and Tax System Task Force shall make a report on its study
87 to the Revenue and Taxation Interim Committee on or before the October interim meeting.

88 (4) The Office of Legislative Research and General Counsel shall provide staff support to
89 the Government Revenue and Tax System Task Force.

90 (5) The Government Revenue and Tax System Task Force may request information from
91 the governor's Office of Planning and Budget in conducting the study required by this section.

92 Section 3. **Appropriation.**

93 There is appropriated from the General Fund for fiscal year 2000-01 to pay for the two-year
94 Government Revenue and Tax System Task Force:

95 (1) \$20,000 to the Senate to pay for the compensation and expenses of senators on the
96 Government Revenue and Tax System Task Force;

97 (2) ~~§ [\$40,000]~~ **\$28,000** § to the House of Representatives to pay for the compensation and
97a expenses of
98 representatives on the Government Revenue and Tax System Task Force; and

99 (3) \$60,000 to the Office of Legislative Research and General Counsel to pay for staffing
100 the Government Revenue and Tax System Task Force.

101 Section 4. **Repeal date.**

102 This act is repealed November 30, 2002.