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GOVERNMENT REVENUE AND TAX SYSTEM**TASK FORCE**

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Chad E. Bennion

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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 \$114,000 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 This act is repealed November 30, 2002.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 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 members of the House of Representatives appointed by the speaker of the House of Representatives, no more than seven of whom may be from the same political party.

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

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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) If the Legislative Management Committee authorizes the Government Revenue and
32 Tax System Task Force to establish a subcommittee, the cochairs of the Government Revenue and
33 Tax System Task Force may appoint legislators or persons who are not legislators to the
34 subcommittee.

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

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

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

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

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

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

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

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

51 (i) property taxes;

52 (ii) individual income taxes;

53 (iii) corporate franchise and income taxes;

54 (iv) sales and use taxes; and

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

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

58 (d) study short-term and long-term impacts of any proposed changes to the tax system of

59 the state or a political subdivision of the state; and
60 (e) study any other issue as determined by the Government Revenue and Tax System Task
61 Force relating to:
62 (i) the tax system of the state or its political subdivisions; or
63 (ii) state or local revenue sources.
64 (2) The Government Revenue and Tax System Task Force shall meet at least eight times
65 but no more than 12 times per year during the:
66 (a) 2001 interim; and
67 (b) 2002 interim.
68 (3) (a) The Government Revenue and Tax System Task Force shall make the following
69 reports during the 2001 interim:
70 (i) the Government Revenue and Tax System Task Force shall make reports on its studies
71 to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental
72 Relations:
73 (A) on or before the July interim meeting; and
74 (B) on or before the November interim meeting; and
75 (ii) the Government Revenue and Tax System Task Force shall make a report on its study
76 to the Revenue and Taxation Interim Committee on or before the October interim meeting.
77 (b) The Government Revenue and Tax System Task Force shall make the following
78 reports during the 2002 interim:
79 (i) the Government Revenue and Tax System Task Force shall make reports on its studies
80 to the Utah Tax Review Commission and the Utah Advisory Council on Intergovernmental
81 Relations:
82 (A) on or before the June interim meeting;
83 (B) on or before the September interim meeting; and
84 (C) on or before the November interim meeting; and
85 (ii) the Government Revenue and Tax System Task Force shall make a report on its study
86 to the Revenue and Taxation Interim Committee on or before the October interim meeting.
87 (4) The Office of Legislative Research and General Counsel shall provide staff support to
88 the Government Revenue and Tax System Task Force.
89 (5) The Government Revenue and Tax System Task Force may request information from

90 the governor's Office of Planning and Budget in conducting the study required by this section.

91 **Section 3. Appropriation.**

92 There is appropriated from the General Fund for fiscal year 2000-01 to pay for the two-year

93 Government Revenue and Tax System Task Force:

94 (1) \$18,000 to the Senate to pay for the compensation and expenses of senators on the

95 Government Revenue and Tax System Task Force;

96 (2) \$36,000 to the House of Representatives to pay for the compensation and expenses of

97 representatives on the Government Revenue and Tax System Task Force; and

98 (3) \$60,000 to the Office of Legislative Research and General Counsel to pay for staffing

99 the Government Revenue and Tax System Task Force.

100 **Section 4. Repeal date.**

101 This act is repealed November 30, 2002.

Legislative Review Note

as of 11-21-00 8:35 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel