

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE  
JANUARY 31, 2002, 8:00 A.M.  
ROOM 131, STATE CAPITOL BUILDING**

Members Present:            Sen. Curtis Bramble, Chair  
                                  Sen. Howard Stephenson  
                                  Sen. Lyle Hillyard  
                                  Sen. Mike Dmitrich  
                                  Sen. Ron Allen

Members Excused:         Sen. Al Mansell  
                                  Sen. John Valentine

Staff Present:             Bryant Howe, Research Analyst  
                                  Karen Allred, Committee Secretary

Visitor List on File:

Chair Bramble called the meeting to order at 8:12 a.m.

**MOTION:** Sen. Dmitrich moved to approve the minutes of January 29, 2002.

The motion passed unanimously.

**1. S.B. 84 Real Estate Appraiser Amendments (C. Bramble)**

**MOTION:** Sen. Bramble moved to replace **S.B. 84 Real Estate Appraiser Amendments** with **2<sup>nd</sup> Sub. S.B. 84 Real Estate Valuation Tax Appeal**.

The motion passed unanimously.

Rep. Adair spoke in support of the bill and declared a conflict of interest.

Rick Lifferth, Utah Association of Appraisers; Scott C. Hogensen, Research Director, Utah Taxpayers Association; Lee Gardner, Salt Lake County Assessor; Chris Kyler, Utah Association of Realtors, and Allan Paine, Utah Association of Appraisers, spoke in support of the bill.

Kathleen Howell, Cache County Assessor, spoke to the bill.

**MOTION:** Sen. Stephenson moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**2. S.B. 31 Individual Income Tax - Bracket Adjustments (C. Bramble)**

Sen. Bramble explained the bill.

Mike German, Vice President, Utah Taxpayers Association, and Linda Hilton, Director, Coalition of Religious Communities, spoke in support of the bill.

Sarah Meier, Board Member, Utah School Board Association, spoke in opposition to the bill.

**MOTION:** Sen. Stephenson moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**3. H.B. 60 Individual Income Tax - State Earned Income Tax (T. Hatch)**

Keith Prescott, Co-Chair, Utah Tax Review Commission, spoke to the bill and answered questions.

Dorothy Owen, Utah Tax Review Commission; Dave Knudson, Coalition of Religious Communities; Janice Dubno, Tax and Budget Analyst, Utah Issues, and Karen Derrick, Salt Lake School City Board, spoke in support of the bill.

**MOTION:** Sen. Hillyard moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**4. S.B. 144 Sales and Use Tax - Definition of Regularly Rented (M. Waddoups)**

Sen. Waddoups explained the bill.

**MOTION:** Sen. Allen moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**5. H.B. 19 Election Campaign Fund Checkoff Amendments (Buttars)**

Sen. Allen presented the bill.

**MOTION:** Sen. Hillyard moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**MOTION:** Sen. Hillyard moved to place the bill on the Consent Calender.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**6. H.B. 91 Mineral Production Tax Withholding Amendments (G. Snow)**

Rep. Snow explained the bill.

**MOTION:** Sen. Stephenson moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**MOTION:** Sen. Stephenson moved to place the bill on the Consent Calender.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**7. H.B. 201 Property Tax - Judgement Levy (E. Harper)**

Rep. Harper presented the bill.

**MOTION:** Sen. Stephenson moved to adopt the following amendments.

Page 7, Line 201:           After "by a" insert "county legislative body," and after "court" insert a comma

Page 8, Line 235:           After "by a" insert "board of equalization," and after "court" insert a comma

Page 8, Line 240:           After "commission" insert ", board of equalization,"

The motion passed unanimously with Sen. Dmitrich absent for the vote.

Karen Derrick, Salt Lake City School Board, spoke in favor of the bill.

**MOTION:** Sen. Hillyard moved to pass the bill out favorably.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**8. H.B. 249 Sales and Use Tax - Location of Transactions (W. Harper)**

Rep. Harper explained the bill.

Bruce Johnson, Tax Commissioner, spoke in favor of the bill.

**MOTION:** Sen. Allen moved to pass the bill out favorably.

The motion passed with Sen. Dmitrich absent for the vote.

**MOTION:** Sen Hillyard moved to place the bill on the Consent Calender.

The motion passed unanimously with Sen. Dmitrich absent for the vote.

**MOTION:** Sen. Hillyard moved to adjourn.

The motion passed unanimously with Sen. Dmitrich absent for the vote at 9:30 a.m.

---

Sen. Curtis Bramble, Committee Chair