

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE  
JANUARY 27, 2003  
ROOM 131, STATE CAPITOL BUILDING**

Members Present:           Sen. Curtis Bramble, Chair  
                                  Sen. Ron Allen  
                                  Sen. Gregory S. Bell  
                                  Sen. Leonard M. Blackcap  
                                  Sen. Mike Dmitrich  
                                  Sen. David L. Gladwell  
                                  Sen. Howard A. Stephenson  
                                  Sen. Michael G. Waddoups

Members Excused:

Staff Present:               Bryant Howe, Policy Analyst  
                                  Jeanne Wride, Committee Secretary

Public Speakers Present:   Janis Dubno, Utah Issues  
                                  Lynn Solarczyk, Utah Tax Commission  
                                  Pam Hendrickson, Chairman, Utah Tax Commission  
                                  Bruce Johnson, Commissioner, Utah Tax Commission  
                                  Rick Lifferth, Utah Association of Appraisers  
                                  Ron Casper, National Federation of Independent Businesses  
                                  Milt Saathoff, Retired Seniors Coalition  
                                  Keith Hall, Upper Weber Canyon Property Association

Visitor List on File:

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

**1. APPROVAL OF MINUTES**

Sen. Allen moved to approve the minutes of January 22, 2003.

The motion passed unanimously with Sen. Dmitrich, Sen. Stephenson and Sen. Waddoups absent at the time of the vote.

**2. S.B. 118 INDIVIDUAL INCOME TAX - ADOPTION EXPENSES, (Sen. C. Walker)**

Sen. Walker presented the bill to the committee.

**MOTION:** Sen. Dmitrich moved to pass S. B. 118 out of committee with a favorable

recommendation.

The motion passed unanimously with Sen. Stephenson and Sen. Waddoups absent at the time of the vote.

**2. S.B. 110 INDIVIDUAL INCOME TAX - STATE EARNED INCOME TAX CREDIT  
(Sen. T. Hatch)**

Sen. Hatch presented the bill to the committee.

Janis Dubno, Utah Issues, spoke to the bill.

**MOTION:** Sen. Gladwell moved to pass S. B. 110 out of committee with a favorable recommendation.

The motion passed with Sen. Waddoups absent at the time of the vote.

Sen. Stephenson assumed the chair.

**3. S.B. 102 PROPERTY TAX APPEAL PROVISIONS (Sen. C. Bramble)**

Sen. Bramble presented the bill to the committee.

**MOTION:** Sen. Bramble moved to amend the bill as follows:

1. Page 2, Line 31:After "Professional" insert "Appraisal"
2. Page 2, Line 33-35:Delete lines 33-35 and insert:  
"(B) the person complies with one of the following:  
(I) prior to or at the time the person represents or assists a taxpayer in a real property tax appeal at the county board of equalization, the person completes and files with the county board of equalization a registration form as described in Subsection (3); or  
(II) prior to or at the time the person represents or assists a taxpayer in a real property tax appeal at the commission, the person completes and files with the county board of equalization or the commission a registration form as described in Subsection (3)."
3. Page 2, Lines 47-48:Delete lines 47-48
4. Page 4, Line 116:After "with any" insert "property"

The motion passed unanimously with Sen. Waddoups absent at the time of the vote.

Lynn Solarczyk, Tax Commission; Chairman Pam Hendrickson, Tax Commission; Commissioner Bruce Johnson, Tax Commission and Rick Lifferth, Utah Association of Appraisers, spoke to the bill.

**MOTION:** Sen. Bramble moved to pass S. B. 102, as amended, out of committee with a favorable recommendation.

The motion passed unanimously with Sen. Dmitrich absent at the time of the vote.

4. **S. B. 46 RESIDENTIAL PROPERTY TAX EXEMPTION (By Sen. E. Mayne)**

Sen. Mayne presented the bill to the committee.

Ron Casper, National Federation of Independent Businesses, spoke in opposition to the bill.

Milt Saathoff, Retired Seniors Coalition and Keith Hall, Upper Weber Canyon Property Association, spoke in favor of the bill.

**MOTION:** Sen. Gladwell moved to hold S.B. 46 for further clarification.

**SUB. MOTION:** Sen. Allen moved to pass S.B. 46 out of committee with a favorable recommendation.

The substitute motion passed with Sen. Bell, Sen. Gladwell and Sen. Stephenson voting against.

**MOTION:** Sen. Dmitrich moved to adjourn the meeting.

The motion passed unanimously.

Chairman Bramble adjourned the meeting at 9:58 a.m.

Minutes recorded by Jeanne Wride, Committee Secretary

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Sen. Curtis Bramble, Committee Chair

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