

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE
JANUARY 20, 2004
ROOM 131, STATE CAPITOL BUILDING**

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

Members Excused:

Members Absent:

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

Public Speakers Present: Roger Tew, Utah League of Cities and Towns; Palmer De Paulis, Utah State Tax Commission; Mark Clemen, Sierra Club; Wes Quinton, Utah Farm Bureau; Mike Peterson,
Utah Rural Electric Association; Mike Jerman, Utah Taxpayers Association spoke to the bill.

Visitor List on File:

Chair Bramble called the meeting to order at 2:15 p.m.

1. S.B. 78 EXEMPTIONS TO RESIDENTIAL PROPERTY TAX (Sen. E. Mayne)

S. B. 78 was not heard.

2. S.B. 13 RESORT COMMUNITIES TAX AMENDMENTS (Sen. L. Hillyard)

MOTION: Sen. Dmitrich moved to amend the bill as follows:

1. *Page 2, Lines 44 through 47:*

44 (1) (a) Except as provided in Subsection (1)(b), and in addition to other sales and
use taxes, a

45 city or town in which the transient room capacity as defined in Section 59-12-405 is greater

- 46 than or equal to 66% of the municipality's permanent census population may impose a sales and
use tax
47 of up to 1% on the transactions described in Subsection 59-12-103(1).

2. *Page 3, Lines 67 through 71:*

- 67 (1) (a) Except as provided in Subsections (1)(b) and 59-12-207.1(7)(c), and in addition
68 to other sales and use taxes, a city or town in which the transient room capacity as defined in
Section
69 59-12-405 is greater than or equal to 66% of the municipality's permanent census population
70 may impose a sales and use tax of up to 1% on the transactions described in Subsection
59-12-103(1)
71 located within the city or town.

3. *Page 8, Line 216:*

- 216 (ii) ~~[[a]]~~ recreational vehicle park that provides the following hookups:

4. *Page 8, Line 220:*

- 220 (iii) ~~[[a]]~~ unit similar to Subsection (1)(c)(i) or (ii) as determined by the commission by

The motion passed unanimously.

Sen. Hillyard presented the bill to the committee.

Roger Tew, Utah League of Cities and Towns and Palmer De Paulis, Utah State Tax Commission spoke in favor of the bill.

MOTION: Sen. Blackham moved to pass S. B. 13, as amended, out of committee with a favorable recommendation.

The motion passed with Sen. Dmitrich voting against.

3. **S. B. 19 SALES AND USE TAXES - EXEMPTION FOR ENERGY RELATED EQUIPMENT AND MACHINERY (Sen. L. Blackham)**

MOTION: Sen. Blackham moved to accept 1st. Sub. S. B. 19.

The motion passed unanimously.

Sen. Blackham presented the bill to the committee.

Mark Clemen, Sierra Club; Wes Quinton, Utah Farm Bureau; Mike Peterson, Utah Rural Electric Co-Operative and Mike Jerman, Utah Taxpayers Association spoke in favor of the bill.

MOTION; Sen. Stephenson moved to pass 1st Sub. S.B. 19 out of committee with a favorable recommendation.

The motion passed unanimously.

MOTION: Sen. Blackham moved to adjourn.

Sen. Bramble adjourned the meeting at 3:15 p.m.

Minutes recorded by Jeanne Wride, Committee Secretary

Sen. Curtis Bramble, Committee Chair