

**MINUTES OF THE  
HOUSE REVENUE AND TAXATION  
STANDING COMMITTEE  
Room W135 - West Office Building, State Capitol Complex**

**January 16, 2007**

MEMBERS PRESENT:      Rep. John Dougall, Chair  
                                 Rep. Craig A. Frank, Vice Chair  
                                 Rep. Roger Barrus  
                                 Rep. Tim M. Cosgrove  
                                 Rep. Wayne A. Harper  
                                 Rep. Gregory H. Hughes  
                                 Rep. Christine Johnson  
                                 Rep. Bradley G. Last  
                                 Rep. Roz McGee  
                                 Rep. Carol Spackman Moss  
                                 Rep. Merlynn T. Newbold  
                                 Rep. Aaron Tilton  
                                 Rep. Carl Wimmer

MEMBERS ABSENT:      Rep. Ron Bigelow  
                                 Rep. Gordon E. Snow

STAFF:                      Bryant Howe, Assistant Director  
                                 Rosemary Young, Secretary

Note:    A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Dougall called the meeting to order at 9:04 am.

**H.B. 42            Sales and Use Tax Exemption for Authorized Carriers *(Rep. W. Harper)***

Rep. Harper introduced H.B. 42 and explained it to the committee. Commissioner Bruce Johnson of the Utah Tax Commission spoke to the bill.

**MOTION:**    Rep. Newbold moved to transmit the bill with a favorable recommendation. The motion passed unanimously with Rep. Hughes absent for the vote.

**H.B. 37            Cigarette and Tobacco Tax and Licensing Amendments *(Rep. C. Frank)***

**MOTION:**    Rep. Frank moved to amend the bill as follows:

***1. Page 6, Lines 167 through 168:***

***167            (5) A consumer shall maintain records necessary to determine the amount of tax***

*the*  
168 consumer is liable to pay under this part for a period of three years following the  
~~{purchase}~~ date the return required by this part was filed .

2. Page 7, Lines 203 through 204:

203 (c) A consumer shall maintain records necessary to determine the amount of tax  
*the*  
204 consumer is liable to pay under this part for a period of three years following the  
~~{purchase}~~ date the return required by this part was filed .

The motion to amend passed unanimously with Rep. Hughes absent for the vote.

Rep. Frank introduced H.B. 37 as amended and explained it to the committee. Commissioner Bruce Johnson of the Utah Tax Commission spoke to the bill. Jim Olsen, representing both the Retail Merchants Association and the Utah Food Industry Association, spoke in favor of the bill.

**MOTION:** Rep. Harper moved to transmit the amended bill with a favorable recommendation. The motion passed unanimously.

**H.B. 98 County Option Sales and Use Tax for Highways, Fixed Guideways, or Systems of Public Transit Amendments (Rep. C. Frank)**

H.B. 98 was not considered in this meeting.

**MOTION:** Rep. Wimmer moved to adjourn. The motion passed unanimously.

The Chair adjourned the meeting at 9:33 a.m.

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Rep. John Dougall, Chair