

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
FRIDAY, JANUARY 19, 2007, 2:00 P.M.
ROOM W130, WEST OFFICE BUILDING, STATE CAPITOL COMPLEX**

Members Present: Sen. Wayne L. Niederhauser, Chair
Sen. Mike Dmitrich
Sen. Jon J. Greiner
Sen. Howard A. Stephenson
Sen. Michael G. Waddoups

Members Excused: Sen. Curtis S. Bramble
Pres. John Valentine

Members Absent: Sen. Brent Goodfellow

Staff Present: Bryant Howe, Assistant Director, Office of Legislative Research
and General Counsel
Bonnie Brinton, Committee Secretary

Public Speakers Present: Barney Chapman, Board Member, Ben Lomond Golf Course
Lee Gardner, Salt Lake County Assessor
Mike Jerman, Taxpayers Association
Angela Oakes, Office of Legislative Research and General
Counsel

Larry Richardson, Salt Lake County Treasurer
Carmen Sanone, Salt Lake City Division of Aging
Pam Hendrickson, Chair, State Tax Commission
Brent Gardner, Utah Association of Counties
Rod Marrelli, Executive Director, State Tax Commission
Jim Olsen, President, Utah Food Industry Association
John Hill, Utah Petroleum Retail Association

A list of visitors and a copy of handouts are filed with the Committee minutes.

Chair Niederhauser called the meeting to order at 2:05 p.m.

Approval of Minutes

MOTION: Sen. Greiner moved to approve the minutes of January 17, 2007

The motion passed unanimously with Sens. Dmitrich and Stephenson absent for the vote.

1. S.J.R. 5 Joint Resolution - Constitutional Amendment Relating to Appraising and

Assessing Certain Property (*G. Bell*)

Sen. Bell explained the resolution.

Barney Chapman, Board Member, Ben Lomond Golf Course, spoke in favor of the resolution.

Lee Gardner, Salt Lake County Assessor, spoke to the resolution.

Mike Jerman, Taxpayers Association, spoke in favor of the resolution.

MOTION: Sen. Waddoups moved to transmit the bill with a favorable recommendation.

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

2. S.B. 132 Property Tax Abatement or Deferral (*D. Stowell*)

Sen. Stowell explained the bill and distributed handouts. Angela Oakes, Office of Legislative Research and General Counsel, assisted in the explanation of the bill and responded to questions.

Sen. Stowell proposed and explained an amendment to the bill.

Larry Richardson, Salt Lake County Treasurer, spoke to the bill and responded to questions. He stated that Salt Lake County has not taken a position on the bill.

Carmen Sanone, Salt Lake City Division of Aging, spoke to the bill.

No further action was taken on the bill.

3. H.B. 26 Property Tax Exemption for Personal Property (*J. Dougall*)

Rep. Dougall explained the bill.

Pam Hendrickson, Chair, State Tax Commission, and Brent Gardner, Utah Association of Counties, spoke in favor of the bill.

No further action was taken on the bill.

4. H.B. 40 Fuel Tax Bonding Requirements (*W. Harper*)

Rep. Harper explained the bill. Rod Marrelli, Executive Director, State Tax Commission, assisted in explaining the bill and spoke in favor of the bill.

Jim Olsen, President, Utah Food Industry Association, and John Hill, Utah Petroleum Retail Association, spoke in favor of the bill.

No further action was taken on the bill.

5. H. B. 41 Sales and Use Tax - Common Carriers (*W. Harper*)

Rep. Harper explained the bill.

Pam Hendrickson, Chair, State Tax Commission, and Brent Gardner, Utah Association of Counties, spoke in favor of the bill.

No further action was taken on this bill.

Chair Niederhauser adjourned the meeting at 3:15 p.m.

Sen. Wayne L. Niederhauser, Committee Chair