

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
WEDNESDAY, FEBRUARY 7, 2007, 8:00 A.M.  
ROOM W130, WEST OFFICE BUILDING, STATE CAPITOL COMPLEX**

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

Members Excused: Pres. John Valentine

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

Public Speakers Present: Robert Spendlove, Chief Economist, Governor's Office of  
Planning and Budget  
Sarah Wilhelm, Fiscal Analysis Director, Voices for Utah Children  
Mike Jerman, Vice President, Utah Taxpayer Association  
Marc Johnson, Commissioner, Utah State Tax Commission  
Maxwell Miller, Attorney, Parsons, Behle, and Latimer  
John McCarrey, Division Chief, Tax and Revenue Division, Utah  
Attorney General's Office  
Lee Gardner, Salt Lake County Assessor  
Mary Ellen Sloan, Salt Lake County District Attorney

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

Chair Niederhauser called the meeting to order at 8:10 a.m.

**Approval of Minutes**

**MOTION:** Sen. Goodfellow moved to approve the minutes of January 31, 2007.

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

Sen. Greiner assumed the Chair.

**1. S.B. 223 Tax Amendments (W. Niederhauser)**

**MOTION:** Sen. Niederhauser moved to delete in title and body S.B. 223 and replace it with 1st Sub. S.B. 223.

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

Sen. Niederhauser explained the bill and distributed a handout.

Robert Spendlove, Chief Economist, Governor's Office of Planning and Budget; Sarah Wilhelm, Fiscal Analysis Director, Voices for Utah Children; and Mike Jerman, Vice President, Utah Taxpayer Association, spoke in favor of the bill.

**MOTION:** Sen. Goodfellow moved to pass 1st Sub. S.B. 223 out of Committee with a favorable recommendation.

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

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

Rep. Frank explained the bill.

The bill was held at the request of the sponsor.

**3. 1st Sub. H.B. 34 Sales and Use Tax Exemptions for Certain Property Brought into the State (R. Lockhart)**

Chair Niederhauser began the explanation of the bill and Rep. Lockhart completed the explanation of the bill.

Marc Johnson, Commissioner, Utah State Tax Commission, spoke in favor of the bill.

**MOTION:** Sen. Dmitrich moved to pass 1st Sub. H.B. 34 out of Committee with a favorable recommendation.

The motion passed unanimously with Sens. Bramble and Waddoups absent for the vote.

**4. S.B. 208 Judicial Review, Attorney Fees, and Procedure Relating to Tax Commission Decisions (H. Stephenson)**

Sen. Stephenson explained the bill.

Maxwell Miller, Attorney, Parsons, Behle and Latimer, assisted in the explanation of the bill.

John McCarrey, Division Chief, Tax and Revenue Division, Utah Attorney General's Office, spoke in opposition to the bill.

Lee Gardner, Salt Lake County Assessor, spoke in opposition to the bill and distributed a handout.

Mary Ellen Sloan, Deputy, Salt Lake County District Attorney, and Marc Johnson, Commissioner, Utah State Tax Commission, spoke in opposition to the bill.

Mr. Miller responded to testimonies presented.

**MOTION:** Sen. Stephenson moved to pass S.B. 208 out of Committee with a favorable recommendation.

The motion passed with Sens. Goodfellow and Greiner voting against the motion and Sen. Dmitrich absent for the vote.

5. **S.B. 203 Disclosure of Property Tax Information** (*H. Stephenson*)

This bill was held at the request of the sponsor.

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

Chair Niederhauser adjourned the meeting at 10:00 a.m.

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Sen. Wayne L. Niederhauser, Committee Chair