

**CORRECTED MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
MONDAY, FEBRUARY 18, 2008, 2:00 P.M.
ROOM C250, STATE CAPITOL COMPLEX**

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

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

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

Public Speakers Present: Glade Sowards, Energy Program Coordinator, Utah Department of
Air Quality
Pam Hendrickson, Utah Tax Commission
Gordon Larsen, Supervisor, Questar
Linda Hull, Government Affairs Director, Utah Department of
Transportation
Morris Jackson, Manager, Questar
Sarah Wright, Director, Utah Clean Energy
Scott T. Olsen, Legislative Liaison, Utah National Guard

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

Chair Niederhauser called the meeting to order at 4:12 p.m.

Approval of Minutes

MOTION: Sen. Greiner moved to approve the minutes of the February 13, 2008 meeting.

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

1. S.B. 217 Property Tax Deferrals, Abatements, and Relief Limitations (D. Stowell)

Sen. Stowell explained the bill.

MOTION: Sen. Goodfellow moved to go to the next item on the agenda.

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

2. H.B. 106 Clean Air and Efficient Vehicle Tax Incentives (R. McGee)

Rep. McGee explained the bill and 1st Sub. H.B. 106 was distributed.

MOTION: Sen. Goodfellow moved to adopt 1st Sub. H.B. 106.

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

Glade Sowards, Utah Department of Air Quality; Pam Hendrickson, Utah Tax Commission; Gordon Larsen, Supervisor, Questar; Linda Hull, Government Affairs Director, UDOT; Morris Jackson, Manager, Questar; and Sarah Wright, Director, Utah Clean Energy, spoke in support of the bill.

MOTION: Sen. Goodfellow moved to pass 1st Sub. S.B. 106 out of Committee with a favorable recommendation.

The motion passed unanimously.

3. 2nd Sub. H.B. 54 Property Tax Assessment Revisions (W. Harper)

Rep. Harper explained the bill and the following amendments were distributed:

1. Page 12, Lines 343 through 352:

343 (ii) includes at least the following system features:

344 (A) has the ability to update all parcels of real property located within the county
each

345 year;

346 (B) can be programmed with specialized criteria;

347 (C) provides uniform and equal treatment of parcels within the same class of real
348 property throughout the county; and

349 (D) annually updates all parcels of residential real property within the county **using**
accepted valuation methodologies as determined by rule .

350 (c) "Property review date" means the date a county assessor completes a detailed

351 review of the property characteristics of a parcel of real property in accordance with
352 Subsection
352 (3)(a).

2. *Page 12, Lines 356 through 361:*

356 (b) The county assessor of a county of the first, second, or third class shall conduct
357 the
357 annual update described in Subsection (2)(a) by using a mass appraisal system on or
358 before the
358 following:
359 (i) for a county of the first class, January 1, 2009;
360 (ii) for a county of the second class, January 1, ~~{2010}~~ 2011 ; and
361 (iii) for a county of the third class, January 1, ~~{2011}~~ 2013 .

3. *Page 13, Lines 393 through 397:*

393 (d) If a county loses its allocation of the revenue generated statewide from the
394 imposition of the multicounty assessing and collecting levy described in Subsection (4)(c),
395 the
395 revenue the county would have received shall:
396 (i) be retained in the Property Tax Valuation Agency Fund for that calendar year; and
397 (ii) be distributed the following calendar year in accordance with Section
59-2-906.2.

MOTION: Sen. Greiner moved to adopt the amendments.

The motion passed unanimously.

MOTION: Sen. Waddoups moved to pass 2nd Sub. H.B. 54 out of Committee with a favorable recommendation as amended.

The motion passed unanimously.

4. **H.B. 279 Tax Incentives for Military Members** (*W. Harper*)

Rep. Harper explained the bill.

Scott T. Olsen, Legislative Liaison, Utah National Guard, spoke in support of the bill and

answered questions from the Committee.

MOTION: Sen. Greiner moved to pass H.B. 279 out of Committee with a favorable recommendation.

The motion passed unanimously.

5. S.B. 218 Amendments to Tourism, Recreation, Cultural, and Convention Facilities Tax (W. Niederhauser)

This bill was not considered.

MOTION: Sen. Greiner moved to adjourn.

The motion passed unanimously.

Chair Niederhauser adjourned the meeting at 5:30 p.m.

Sen. Wayne L. Niederhauser, Committee Chair