

3. S.B. 108 - Tax Commission Administration, Collection, and Enforcement Amendments

Sen. Niederhauser introduced and explained the bill.

MOTION: Sen. Niederhauser moved to amend S.B. 108. as follows:

1. *Page 35, Lines 1077 through 1078:*

1077 (7) A person who has not previously filed a timely request for agency action in
1078 accordance with Subsection {~~(1)~~} (3) may object to a final assessment issued by
the commission by:

2. *Page 60, Lines 1842 through 1848:*

1842 [~~(3) If the~~] (1) (a) Subject to Subsection (1)(b), a claim for credit or refund [relates
to]
1843 of an overpayment that is attributable to a Utah net {~~operating~~} loss [carryback
adjustment as provided
1844 in Section 59-7-110, in lieu of the three-year period provided for in Subsection (2)(a), the
1845 period shall be that period which ends with the expiration of the 15th day of the 40th
month
1846 following the end of the taxable year of the net loss which results in the carryback.] carry
back
1847 or carry forward shall be filed within three years from the due date of the return for the
taxable
1848 year of the Utah net {~~operating~~} loss.

The motion passed unanimously with Sen. Romero absent at the time of the vote.

The following individuals spoke in favor of the bill: Lynn Solarczyk, Dee Talbot, and Keith Prescott

MOTION: Sen. Neiderhauser moved to adopt S.B. 108 with a favorable recommendation. The motion passed unaimously with Sen. Romero absent at the time of the vote.

MOTION: Sen. Goodfellow moved to adjourn. The motion passed unanimously with Sen. Romero absent at the time of the vote.

Chair Niederhauser adjourned the meeting at 4:05

1. *Page 1, Lines 15 through 17:*

- 15 ▶ provides for deposits to the account;
- 16 ▶ allocates {~~\$10,500,000~~} \$11,100,000 annually from the account for various programs; and
- 17 ▶ restricts the use of remaining account monies for health-related programs, subject to

2. *Page 5, Lines 129 through 131:*

- 129 (5) (a) The Division of Finance shall allocate funds from the account as follows:
- 130 (i) ~~{ \$2,500,000 }~~ \$3,100,000 annually to the Department of Health for tobacco prevention, reduction,
- 131 cessation, and control programs;

The motion passed unanimously.

Sen. Valentine relinquished the chair to Sen. Neiderhauser.

The following individuals spoke in favor of the bill: Scott Brown, Michael Siler, Tom Lovely, Mary Beckerly, Laura Paulachek, Liz Zitner, Allen Pruz, Marilyn Simister, and Janet Bingham

The following individual spoke to the bill: Ron Mortensen

The following individuals spoke against the bill: Royce Van Tassell, Jim Olsen, and Gary Thorup

MOTION: Sen. Valentine moved to adopt 1st Substitute S.B. 114, as amended, with a favorable recommendation.

SUBSTITUTE MOTION: Sen. Goodfellow moved that the committee proceed to the next item on the agenda. The motion passed unanimously.

Sen. Niederhauser relinquished the chair to Sen. Valentine.

2. S.B. 0023 - Income Taxation of Pass-through Entities and Pass-through Entity Taxpayers.

Sen. Niederhauser introduced and explained the bill.

The following individuals spoke in favor of the bill: Keith Prescott and Lynn Solarczyk

MOTION: Sen. Goodfellow moved to adopt S.B. 23 with a favorable recommendation. The motion passed unanimously with Sen. Romero absent at the time of the vote.

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
FRIDAY, JANUARY 30, 2009, 2:15 P.M.
ROOM 250, STATE CAPITOL**

Members Present: Sen. Wayne L. Niederhauser, Chair
Sen. Howard A. Stephenson
Sen. Dennis Stowell
Sen. John Valentine
Sen. Brent Goodfellow
Sen. Ross Romero

Members Excused: Sen. Curtis S. Bramble

Staff Present: Bryant Howe, Asst. Dir., Office of Leg. Research & Gen. Counsel
Nicholle Heidrich , Committee Secretary

Public Speakers Present: Sen. Allen Christensen
Scott Brown, American Heart Association
Michael Siler, American Cancer Society
Tom Lovely, United Way
Mary Beckerly, Exec. Director, Huntsman Cancer Institute
Laura Paulachek, AARP Utah
Liz Zitner, Utah PTA
Allen Pruz, Community Health
Marilyn Simister, Utah PTA
Ron Mortensen, Citizens for Tax Fairness
Royce Van Tassel, Taxpayer Association
Jim Olsen, Food & Retail Merchants
Janet Bingham , President, Huntsman Cancer Institute Foundation
Gary Thorup, Holme, Roberts, and Owen
Keith Prescott, Chair, Utah Tax Review Commission
Ms. Lynn Solarczyk, Utah State Tax Commission
Dee Talbot, Utah State Tax Commission

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

Chair Valentine called the meeting to order at 2:30 p.m.

1. S.B. 047 - Grant in Lieu of Property Taxes Act.
Senator Gene Davis asked that this bill be held.
2. S.B. 114 - Tobacco Tax Amendments

Sen. Allen Christensen introduced and explained the bill.

MOTION: Sen. Stowell moved to adopt 1st Substitute Bill S.B. 114.

The motion passed unanimously.

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