

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING
MONDAY, MARCH 1, 2010, 8:00 A.M.
ROOM 250, STATE CAPITOL**

Members Present: Sen. J. Stuart Adams, Chair
Sen. Curtis S. Bramble
Sen. Brent Goodfellow
Sen. Ross Romero
Sen. Wayne L. Niederhauser
Sen. Howard A. Stephenson
Sen. Dennis Stowell
Sen. John Valentine

Staff Present: Phillip V. Dean, Office of Legal Research & General Counsel
Karen Allred, Committee Secretary

Public Speakers Present: Ronald Mortensen, Citizens Coalition on Tax Fairness
Steven H. Peterson, Executive Director, Utah School Board
Administration, Utah Superintendents Association
Kris Poulson, Utah County Assessor, Utah County
Bruce Johnson, Commissioner, Utah State Tax Commission
Royce VanTassell, Utah Taxpayers Association
Jim Olsen, President, Retail Merchants Association
Jeff Edwards, President, Economic Development Corporation of
Utah

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

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

Approval of Minutes

MOTION: Sen Valentine moved to approve the minutes of February 25, 12010.

The motion passed unanimously with Sens. Bramble, Romero, Stephenson and Stowell absent for the vote.

1. 2nd Sub. H.B. 259 Property Tax Amendments (W. Harper)

Rep. Harper explained the bill and answered questions from the committee.

Ronald Mortensen, Citizens Coalition on Tax Fairness; Steven H. Peterson, Executive Director, Utah School Board Administration, Utah Superintendents Association and Bruce Johnson, Commissioner, Utah State Tax Commission spoke in support of the bill.

Kris Poulson, Utah County Assessor spoke to the bill.

MOTION: Sen. Niederhauser moved to transmit 2nd Sub. H.B. 259 with a favorable recommendation.

SUBSTITUTE MOTION: Sen. Valentine moved to amend the bill as follows:

1. *Page 11, Lines 321 through 322:*

321 assessing and ~~{collection}~~ collecting levy authorized in Subsection
59-2-1602(2)(a), the certified revenue

322 levy, or the minimum basic tax rate established in ~~{Subsection}~~ Section
53A-17a-135.

2. *Page 15, Line 442:*

442 under Article XIII, ~~{Sec.}~~ Section 2 of the Utah Constitution that is based on the
value of the property

3. *Page 18, Line 549:*

549 multicounty assessing and collecting levy in accordance with Subsection (3)(c) (i)
shall levy

The motion passed unanimously.

MOTION: Sen. Valentine moved to transmit 2nd Sub. H.B. 259 as amended with a favorable recommendation.

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

MOTION: Sen. Valentine moved that 2nd Sub. H.B. 259 be placed on the Consent Calendar.

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

2. **H.B. 349 Sales and Use Tax Amendments** (*W. Harper*)

Rep. Harper explained the bill.

Bruce Johnson, Commissioner, Utah State Tax Commission further clarified the bill.

MOTION: Sen. Valentine moved to transmit H.B. 349 with a favorable recommendation.

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

MOTION: Sen. Bramble moved that H.B. 349 be placed on the Consent Calendar.

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

3. S.B. 197 Community Development and Renewal Agency Amendments (Bramble)

MOTION: Sen. Bramble moved to proceed to the next item on the agenda.

The motion passed unanimously.

4. 1st Sub. S.B. 196 Community Development and Renewal Amendments (G. Davis)

MOTION: Sen. Goodfellow moved to adopt 2nd Sub. S.B. 196.

The motion passed unanimously.

A discussion of the bill followed.

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

The motion passed unanimously.

5. S.B. 165 Allocation and Apportionment of Income and Deduction of a Net Loss

(W. Niederhauser)

Sen. Niederhauser explained the bill.

Royce VanTassell, Utah Taxpayers Association; Jim Olsen, President, Retail Merchants Association and Jeff Edwards, President, Economic Development Corporation of Utah spoke in support of the bill.

MOTION: Sen. Stephenson moved to transmit S.B. 165 with a favorable recommendation.

The motion passed unanimously.

6. 1st Sub. S.B. 128 City and County Carbon Credits for Sequestration of Waste Stream Materials (R. Romero)

MOTION: Sen. Romero moved to proceed to the next item on the agenda.

The motion passed unanimously.

7. 1st Sub. H.B. 265 Real Property Amendments (G. Froerer)

Sen. Bramble explained the bill and answered questions from the committee.

MOTION: Sen. Bramble moved to transmit 1st Sub. H.B. 265 with a favorable recommendation.

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

MOTION: Sen. Goodfellow moved to adjourn.

The motion passed unanimously.

Sen. Adams adjourned the meeting at 9:00a.m.

Sen. J. Stuart Adams, Committee Chair