

**MINUTES OF THE
HOUSE REVENUE AND TAXATION
STANDING COMMITTEE**

Room 445 - State Capitol

February 22, 2012

MEMBERS PRESENT: Rep. Patrick Painter, Chair
Rep. David Butterfield, Vice Chair
Rep. Stewart Barlow
Rep. Joel Briscoe
Rep. Tim Cosgrove
Rep. John Dougall
Rep. Steve Eliason
Rep. Gage Froerer
Rep. Francis Gibson
Rep. Wayne Harper
Rep. Eric Hutchings
Rep. Brian King
Rep. Merlynn Newbold
Rep. Jim Nielson

MEMBERS EXCUSED: Rep. Mel Brown

MEMBERS ABSENT: Rep. Susan Duckworth

STAFF PRESENT: Mr. Phil Dean, Policy Analyst
Ms. An Bradshaw, Secretary

Note: A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Painter called the meeting to order at 8:12 a.m.

S.B. 58 Property Tax Valuation Amendments (*Sen. W. Niederhauser*)

Sen. Niederhauser introduced the bill to the committee.

Spoke for the bill: Mr. John Ulibarri, Weber County Assessor

MOTION: Rep. Briscoe moved to pass the bill out favorably. The motion passed unanimously with Rep. Barlow, Rep. Froerer, Rep. Gibson, and Rep. Hutchings absent for the vote.

H.B. 365 Revisions to Tax (Rep. J. Dougall)

Rep. Dougall introduced the bill to the committee.

Spoke for the bill: Mr. Greg Fredde, Merit Medical Systems

Spoke against the bill: Ms. Allison Rowland, Voices for Utah Children

MOTION: Rep. Dougall moved to amend the bill as follows:

1. Page 78, Lines 2401 through 2403:

- 2401 level of municipal services[-];
2402 (73) amounts paid or charged for construction materials used in the construction of a
2403 new or expanding life science research and development facility in the state **, if the**
construction materials are:
(a) clearly identified;
(b) segregated; and
(c) installed or converted to real property ; and

The motion to amend passed unanimously with Rep. Barlow, Rep. Gibson, and Rep. Hutchings absent for the vote.

MOTION: Rep. Newbold moved to pass the bill out favorably as amended. The motion passed unanimously with Rep. Nielson absent for the vote.

S.B. 62 Cigarette Tax Restricted Account Revisions (Sen. L. Hillyard)

Sen. Hillyard introduced the bill to the committee.

Spoke for the bill: Ms. Teresa Garrett, Utah Department of Health (provided handout)

MOTION: Rep. Gibson moved to pass the bill out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. Nielson absent for the vote.

**3rd Sub. S.J.R. 8 Joint Resolution on Property Tax Exemption for Military Personnel
(Sen. L. Robles)**

Sen. Robles introduced the resolution to the committee.

MOTION: Rep. Butterfield moved to replace 3rd Sub. SJR8 with 4th Sub. SJR8. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. Nielson absent for the vote.

**4th Sub. S.J.R. 8 Joint Resolution on Property Tax Exemption for Military Personnel
(Sen. L. Robles)**

Sen. Robles introduced the resolution to the committee with the assistance of Mr. Dimitri Moumoulidis, Salt Lake County Veterans Caucus.

Spoke for the resolution: Mr. Brian Garrett, Top of Utah Military Affairs Committee
Rep. Stephen Sandstrom, Utah House of Representatives

MOTION: Rep. Cosgrove moved to pass 4th Sub. SJR8 out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. King absent for the vote.

1st Sub. S.B. 116 Armed Forces Property Tax Exemption (Sen. L. Robles)

Sen. Robles introduced the bill to the committee.

MOTION: Rep. Briscoe moved to pass the bill out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. King absent for the vote.

H.J.R. 18 Joint Resolution on Personal Property Tax (Rep. P. Painter)

Rep. Dougall introduced the resolution to the committee.

MOTION: Rep. Eliason moved to amend the resolution as follows:

1. *Page 1, Line 14:*

14 based on its value as reported for tax purposes to the United States government or as determined under generally accepted accounting principles ;

2. *Page 2, Lines 55 through 56:*

- 55 property according to its value :
(a) as reported for tax purposes to the United States government in
56 conformity with the laws of the United States as from time to time amended {-} ; or
(b) as determined in accordance with generally accepted accounting principles.

The motion to amend passed favorably with Rep. Cosgrove, Rep. Froerer, Rep. Hutchings, and Rep. King absent for the vote.

Spoke against the resolution: Mr. Roger Tew, Utah League of Cities and Towns
Mr. Lee Gardner, Salt Lake County Assessor

MOTION: Rep. Butterfield moved to adjourn the meeting. The motion passed with Rep. Harper voting in opposition. Rep. Froerer, Rep. Hutchings, and Rep. King were absent for the vote.

Chair Painter adjourned the meeting at 9:59 a.m.

Rep. Patrick Painter, Chair