

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
ROOM 215 STATE CAPITOL  
JANUARY 26, 2012  
2:10 P.M.**

Members Present:        Sen. Curtis S. Bramble, Chair  
                              Sen. Stuart Adams  
                              Sen. Howard A. Stephenson  
                              Sen. Ben McAdams  
                              Sen. Ross I. Romero

Members Excused:        Sen. Wayne L. Niederhauser  
                              Sen. John L. Valentine

Staff Present:            Mr. Phillip V. Dean, Policy Analyst  
                              Ms. Kathy Helgesen, Committee Secretary

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

Acting Committee Chair Romero called the meeting to order at 2:28 p.m..

**Approval of Minutes**

**MOTION:** Sen. Adams moved to approve minutes of the January 24, 2012 meeting. The motion passed unanimously with Sen. McAdams absent for the vote.

**S.B. 124     County Amendments (*Sen. C. Bramble*)**

Sen. Bramble introduced and explained the bill.

**MOTION:** Sen. Bramble moved to replace S.B. 124 with 1st Sub. S.B. 124. The motion passed unanimously with Sen. McAdams absent for the vote.

Spoke for the bill:        Michael Jensen, Salt Lake County Council

Spoke to the bill: Jason Rose, Legal Counsel, Salt Lake County Council  
Ricky Hatch, Weber County Clerk

**MOTION:** Sen. Stephenson moved to pass 1st Sub. S.B. 124 out favorably. The motion passed unanimously.

**S.B. 129 Unemployment Insurance Modifications (Sen. C. Bramble)**

Sen. Bramble introduced and explained the bill.

**MOTION:** Sen. Bramble moved to amend the bill as follows:

1. Page 3, Lines 65 through 76:

65 (2) (a) Subject to Subsection (2)(b), the division shall ~~[calculate]~~ determine the social  
66 contribution rate by dividing all social costs as defined in Subsection 35A-4-307(1)  
applicable  
67 to the preceding four fiscal years by the total taxable wages of all employers subject to  
68 contributions for the same period, calculated to four decimal places, disregarding any  
69 remaining fraction, and ~~[rounded]~~ rounding the result to three decimal places;  
~~disregarding any~~  
70 ~~further fraction,~~ as follows:  
71 (i) if the fourth decimal place is ~~{-.0004}~~ four or less, ~~[or rounding up to the~~  
~~next higher~~  
72 ~~number,]~~ the third decimal place does not change; or  
73 (ii) if the fourth decimal place is ~~{-.0005}~~ five or more, rounding the third  
decimal place up.  
74 (b) For calendar year 2012 only, if the calculation of the social contribution rate  
under  
75 Subsection (2)(a) is greater than .004, the social contribution rate for calendar year 2012 is  
76 .004.

The motion passed unanimously.

Spoke for the bill: Bill Starks, Unemployment Insurance Director, DWS

Tom Jackson, Utah Manufacturer's Association  
Candace Daly, State Director, NFIB for Utah

**MOTION:** Sen. Bramble moved to pass the bill out favorably as amended. The motion passed unanimously.

**S.B. 43      Bonds and Other Obligations** (*Sen. D. Hinkins*) *was not considered.*

Sen. Bramble assumed the chair.

**S.B. 138      Health Insurance Mandate Accountability Amendments** (*Sen. T. Weiler*)

Sen. Weiler introduced and explained the bill.

**MOTION:** Sen. Adams made a motion to amend the bill as follows:

1. *Page 4, Lines 93 through 95:*

93            (2) health coverage offered to public school districts, charter schools, and institutions  
94    of higher education under Subsection 49-20- ~~{301}~~ 201 (1)(b) shall comply with  
          the provisions of  
95    Section 31A-22-605.5.

The motion passed unanimously.

Spoke for the bill:            Patti Harrington, Utah School Superintendents Association

Spoke to the bill:            Peter Cannon

**MOTION:** Sen. Adams moved to pass the bill out favorably as amended. The motion passed, with Sen. McAdams voting in opposition.

**H.B. 34      Sales and Use Tax Act Revisions** (*Rep. W. Harper*) (*Sen. C. Bramble*)

Rep. Harper introduced and explained the bill.

Spoke for the bill:            Bruce Johnson, Commissioner, Utah State Tax Commission

**MOTION:** Sen. Adams moved to pass the bill out favorably. The motion passed unanimously.

**MOTION:** With the bill sponsor's consent, Sen. Adams moved to place the bill on the Consent

Calendar. The motion passed unanimously.

**H.B. 36      Sales and Use Tax - Computer Software and Other Tangible Personal  
Property Amendments (*Rep. W. Harper*) (*Sen. C. Bramble*)**

Rep. Harper introduced and explained the bill.

**MOTION:** Sen. Adams moved to pass the bill out favorably. The motion passed unanimously.

**MOTION:** With the bill sponsor's consent, Sen. Romero moved to place the bill on the Consent Calendar. The motion passed unanimously.

**MOTION:** Sen. McAdams moved to adjourn the meeting. The motion passed unanimously.

Chair Bramble adjourned the meeting at 3:44 p.m.

Minutes reported by Kathy Helgesen, Secretary.

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Sen. Curt S. Bramble, Committee Chair