

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING**
Room 250, State Capitol
February 4, 2013

Members Present: Sen. Deidre Henderson, Chair
Sen. Curtis S. Bramble
Sen. Jim Dabakis
Sen. Gene Davis
Sen. Wayne A. Harper
Scott K. Jenkins
Sen. Howard A. Stephenson
Sen. John L. Valentine

Members Absent: Sen. J. Stuart Adams

Staff Present: Mr. Phillip V. Dean, Policy Analyst
Ms. Nancy A. Skidmore, Committee Secretary

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

Chair Henderson called the meeting to order at 2:12 p.m.

Approval of Minutes

MOTION: Sen. Davis moved to approve the minutes from Jan 31, 2013. The motion passed unanimously with Sens. Davis, Stephenson, and Valentine absent.

S.B. 124 Sales and Use Tax Exemption for Database Access (*W. Harper*)

MOTION: Sen. Harper moved to replace S.B. 124 with 1st Sub. S.B. 124. The motion passed unanimously.

MOTION: Sen. Harper move to amend S.B. 124 as follows:

1. Page 35, Lines 1058 through 1059:

1058 ~~{(98)}~~ (101) (a) Except as provided in Subsection ~~[(98)]~~ (101)(b), "repairs
 or renovations of
1059 tangible personal property" means:

2. Page 122, Lines 3760 through 3766:

3760 (75) amounts paid or charged to access a database:
3761 (a) if the primary purpose for accessing the database is to view or retrieve

- information
3762 from the database; and
3763 (b) ~~{except for}~~ not including amounts paid or charged for a:
3764 (i) digital audiowork;
3765 (ii) digital audio-visual work; or
3766 (iii) digital book.

The motion passed unanimously.

Sen. Harper presented and explained this bill.

Spoke for the Bill: Steve Young, Attorney, Holland and Hart

Spoke to the Bill: Bruce Johnson, Commissioner, Tax Commission

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

H.B 54S01 Property Tax and Appraiser Amendments (G. Froerer)

MOTION: Sen. Valentine moved to amend 1st Sub.H.B.54 as follows:

1. *Page 4, Lines 99 through 101:*

- 99 (ii) making an application by telephone or other electronic means within the time
100 period described in Subsection (2) if the county legislative body passes a resolution under
101 Subsection ~~{(5)}~~ (7) authorizing applications to be made by telephone or other
electronic means.

2. *Page 7, Lines 203 through 206:*

- 203 (b) "Opinion of value" means an estimate of fair market value that ~~{is}~~ is ;
204 (i) is made by a licensed appraiser; and
205 (ii) complies with the Uniform Standards of Professional Appraisal Practice
206 promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.

The motion passed unanimously.

Sen. Froerer presented and explained the bill.

Ty Markham

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

Chair Henderson adjourned the meeting at 3:45 p.m.

Minutes reported by Nancy A. Skidmore, Secretary

Sen. Deidre Henderson, Committee Chair