

## UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL P.O. BOX 145115 • SALT LAKE CITY, UTAH 84114-5115 • (801) 538-1035

## February 4, 2014

## Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on S.B. 19, APPOINTMENT AND QUALIFICATION OF MEMBERS OF THE STATE TAX COMMISSION, by Senator H. Stephenson, with the following amendments:

- 0. Page 3, Lines 67 through 78:
  - 67 (1) [Members] {A} Each member of the commission [shall have]:
  - (a) shall have significant tax experience that is relevant to holding office as a
  - 69 commissioner;
  - 70 (b) shall have knowledge of tax administration or tax compliance; [and]
  - 71 (c) shall have executive and administrative experience[-]; and
  - 72 (d) except for one member who has substantial knowledge and expertise in the theory
  - and practice of ad valorem taxation as described in Subsection (2)(a), shall have substantial
  - 74 <u>knowledge and experience in one or more of the following:</u>
  - 75 (i) the theory and practice of excise taxation;
  - 76 (ii) the theory and practice of income taxation;
  - 77 (iii) the theory and practice of sales and use taxation; and
  - 78 (iv) the theory and practice of corporate taxation.

Respectfully,

Deidre M. Henderson Committee Chair

Voting: 5-0-4

3 sb0019.sc1.wpd lelder/LGE RLR/LGE 2/4/14 4:53 pm

Bill Number

Action Class

