

**MINUTES OF THE
HOUSE REVENUE AND TAXATION
STANDING COMMITTEE**
Room 445 - State Capitol
February 5, 2014

Members Present: Rep. Ryan Wilcox, Chair
Rep. Jim Nielson, Vice Chair
Rep. Jake Anderegg
Rep. Joel Briscoe
Rep. Tim Cosgrove
Rep. Steve Eliason
Rep. Gage Froerer
Rep. Francis Gibson
Rep. Brian King
Rep. John Knotwell
Rep. Jon Stanard
Rep. Earl Tanner

Members Absent: Rep. Mel Brown
Rep. Eric Hutchings
Rep. Kay McIff
Rep. Doug Sagers

Staff Present: Mr. Leif G. Elder, Policy Analyst
Ms. An Bradshaw, Secretary

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

Chair Wilcox called the meeting to order at 4:13 p.m.

MOTION: Rep. Nielson moved to approve the minutes of Feb. 4, 2013. The motion passed unanimously with Rep. Froerer absent for the vote.

H.B. 84 **School District Amendments** (*Rep. C. Hall*)

MOTION: Rep. Stanard moved to replace HB84 with 1st Sub. HB84. The motion passed unanimously with Rep. Froerer absent for the vote.

1st Sub. H.B. 84 School District Amendments (Rep. C. Hall)

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

1. Page 11, Lines 316 through 323:

- 316 (b) considers the present costs of the area within the proposed new school district
 and
317 calculates the five-year projected average annual cost, including overhead, of
 governmental
318 services in the proposed new school district including:
319 (i) operation and maintenance;
320 (ii) capital outlay;
321 (iii) debt service; {~~and~~}
322 (iv) school lunch; **and**
 (v) administrative personnel costs
323 (c) assumes a level and quality of school district services to be provided to the

The motion to amend passed unanimously with Rep. Nielson absent for the vote.

Spoke for the bill: David Spatafore, South Jordan City

Spoke against the bill: Ben Horsley, Granite School District

MOTION: Rep. Anderegg moved to hold the bill.

SUBSTITUTE MOTION: Rep. Knotwell moved to pass the bill out favorably as amended. The motion failed with Rep. Briscoe, Rep. Gibson, Rep. Knotwell, Rep. Stanard, and Rep. Wilcox voting in favor.

A vote was taken on the original motion to hold the bill. The motion passed unanimously with Rep. Anderegg absent for the vote.

H.B. 273 Property Tax Residential Exemption Amendments (Rep. V. L. Snow)

Rep. Snow explained the bill to the committee.

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

1. Page 19, Line 579 through Page 20, Line 595:

579 (3) (a) Regardless of whether a county legislative body adopts an ordinance
described
580 in Subsection (1), before a residential exemption may be applied to the value of part-year
581 residential property, an owner of the property shall:
582 (i) file the application described in Subsection (2)(a) with the county board of
583 equalization; and
584 (ii) include as part of the application described in Subsection (2)(a) a statement that
585 certifies:
586 (A) the date the part-year residential property became residential property; and
587 (B) that the part-year residential property {is} will be used as residential
property for 183 or
588 more consecutive calendar days during the calendar year for which the owner seeks to
obtain
589 the residential exemption.
590 (b) An owner may not obtain a residential exemption for part-year residential
property
591 unless the owner files an application under this Subsection (3) on or before {August
~~31~~} November 30 of the
592 calendar year for which the owner seeks to obtain the residential exemption.
593 (c) If an owner files an application under this Subsection (3) on or after May 1 of the
594 calendar year for which the owner seeks to obtain the residential exemption, the county
board
595 of equalization may require the owner to pay an application fee of not to exceed \$50.

The motion to amend passed unanimously with Rep. Anderegg and Rep. Briscoe absent for the vote.

MOTION: Rep. Eliason moved to pass the bill out favorably as amended. The motion passed unanimously.

MOTION: Rep. Gibson moved to adjourn the meeting. The motion passed unanimously.

Chair Wilcox adjourned the meeting at 5:42 p.m.