

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

Room 445, State Capitol

March 3, 2015

**Members Present:** Rep. Daniel McCay, Chair  
Rep. Jeremy A. Peterson, Vice Chair  
Rep. Joel K. Briscoe  
Rep. Rich Cunningham  
Rep. Gage Froerer  
Rep. Brian M. Greene  
Rep. Eric K. Hutchings  
Rep. Ken Ivory  
Rep. Brian S. King  
Rep. John Knotwell  
Rep. Mike K. McKell  
Rep. Douglas V. Sagers  
Rep. Jon E. Stanard

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

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

Chair McCay called the meeting to order at 4:16 p.m.

**MOTION:** Rep. McKell moved to approve the minutes of the February 2, 2015, meeting. The motion passed unanimously.

**H.B. 362      Transportation Infrastructure Funding (*Rep. Johnny Anderson*)**

Rep. Anderson explained the bill to the committee.

Vice Chair Peterson assumed the chair.

Spoke for the bill: Lincoln Shurtz, Utah Association of Counties  
Bruce Jones, Utah Transit Authority  
Lynn Pace, Utah League of Cities and Towns  
Alex Cragun, Utah Transit Riders Union

Spoke against the bill: Billy Hesterman, Utah Taxpayers Association  
Karianne Lisonbee, Syracuse City Council  
Dave Davis, Utah Food Industry Association and Utah Retail Merchants Association

**MOTION:** Rep. Knotwell moved to adopt 1st Sub. H.B. 362. The motion passed unanimously with Rep. McCay absent for the vote.

**MOTION:** Rep. Cunningham moved to pass the bill out favorably. The motion passed with Rep. Briscoe, Rep. Hutchings, and Rep. Peterson voting in opposition and Rep. McCay absent for the vote.

**H.B. 271 Fuel Tax Revisions (Rep. D. Lifferth)**

Rep. Lifferth explained the bill to the committee.

Chair McCay resumed the chair.

Spoke for the bill: Billy Hesterman, Utah Taxpayers Association  
Andrew Jackson, Mountainland Association of Governments

Spoke to the bill: Peter Anderson, citizen

**MOTION:** Rep. Stanard moved to pass the bill out favorably. The motion passed unanimously.

**H.B. 134 Tax Credit for Home-schooling Parent (Rep. D. Lifferth)**

Rep. Lifferth explained the bill to the committee.

Spoke for the bill: Connor Boyack, Libertas Institute

Spoke against the bill: Jerre Holmes, Superintendent, North Summit School District  
Karianne Lisonbee, Utah Home Educators Association

**MOTION:** Rep. Greene moved to adopt 1st Sub. H.B. 134. The motion passed unanimously.

**MOTION:** Rep. Greene moved to pass the bill out favorably. The motion failed with Rep. Greene, Rep. Ivory, Rep. Knotwell, Rep. McCay, Rep. McKell, and Rep. Stanard voting in favor.

**H.B. 369 Sales and Use Taxes for Transportation Amendments (Rep. J. Briscoe)**

Rep. Briscoe explained the bill to the committee. "Transit and Air Quality: Additional Investments & Associated Benefits" was distributed to the committee.

Spoke against the bill: Billy Hesterman, Utah Taxpayers Association

**MOTION:** Rep. Briscoe moved to return the bill to the Rules Committee for interim study. The motion passed unanimously.

**S.B. 213      Budgeting Amendments (Sen. D. Henderson)**

Rep. Stanard explained the bill to the committee.

**MOTION:** Rep. Peterson moved to pass the bill out favorably. The motion passed unanimously.

**MOTION:** Rep. Knotwell moved to place S.B. 213 on the Consent Calendar. The motion passed unanimously.

**1st Sub. S.B. 94      Corporate Franchise and Income Tax Amendments (Sen. H. Stephenson)**

Rep. McCay explained the bill to the committee.

**MOTION:** Rep. Ivory moved to amend the bill as follows:

1. *Page 2, Line 51 through Page 3, Line 60:*

51            Section 2. Effective date -- Retrospective operation.

52            (1) ~~{If approved by two-thirds of all the members elected to each house, this~~  
53            ~~bill takes~~  
54            ~~effect upon approval by the governor, or the day following the constitutional time~~  
55            ~~limit of Utah~~  
56            ~~Constitution, Article VII, Section 8, without the governor's signature, or in the case~~  
57            ~~of a veto,~~  
58            ~~the date of veto override.}~~      **Subject to Subsection (2), this bill takes effect on July**  
59            **1, 2017.**

56            (2) This bill:

57            (a) has retrospective operation for a refund claim filed or pending on or after  
58            January 1,  
59            2015; and

59            (b) applies to an amount for which the commission may assess a deficiency under  
60            Section 59-7-519.

The motion passed unanimously.

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

**H.B. 343**      **Utah Communication Authority Emergency Radio and 911 Amendments**  
*(Rep. B. Dee)*

This bill was not considered.

**S.B. 201**      **Sales and Use Tax Exemption Revisions** *(Sen. H. Stephenson)*

This bill was not considered.

**MOTION:** Rep. Stanard moved to adjourn. The motion passed unanimously.

Chair McCay adjourned the meeting at 5:56 p.m.

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**Daniel McCay, chair**