

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

Room 445, State Capitol

January 29, 2016

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. Brian S. King
Rep. John Knotwell
Rep. Mike K. McKell
Rep. Jon E. Stanard

Staff Absent: Rep. Ken Ivory
Rep. Douglas V. Sagers

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 2:12 p.m.

MOTION: Rep. Cunningham moved to approve the minutes of the January 26, 2016 meeting. The motion passed unanimously with Rep. Briscoe, Rep. Greene, Rep. King, and Rep. Knotwell absent for the vote.

H.B. 152 Voted and Board Local Levy Modifications (*Rep. F. Cox*)

Rep. Cox explained the bill to the committee.

MOTION: Rep. Hutchings moved to replace HB152 with 1st Sub. HB152. The motion passed unanimously with Rep. Briscoe, Rep. King, and Rep. Knotwell absent for the vote.

MOTION: Rep. Stanard moved to hold the bill.

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SUBSTITUTE

MOTION: Rep. Peterson moved to pass 1st Sub. HB152 out favorably. The motion passed with Rep. McKell and Rep. Stanard voting in opposition and Rep. Briscoe, Rep. King, and Rep. Knotwell absent for the vote.

H.B. 73 Financial Disclosure Modifications (*Rep. M. McKell*)

Rep. McKell explained the bill to the committee with the assistance of Spencer Hadley, Office Administrator, Lt. Governor's Office.

MOTION: Rep. Cunningham moved to pass the bill out favorably. The motion failed with Rep. Cunningham and Rep. McKell voting in favor and Rep. Briscoe, Rep. Froerer, Rep. King, and Rep. Stanard absent for the vote.

S.B. 15 Apportionment of Business Income Amendments (*Sen. D. Henderson*)

Sen. Henderson explained the bill to the committee.

MOTION: Rep. Knotwell moved to pass the bill out favorably. The motion passed unanimously with Rep. Briscoe, Rep. Froerer, and Rep. King absent for the vote.

S.B. 16 Tax Credit Amendments (*Sen. D. Henderson*)

Sen. Henderson explained the bill to the committee. John Valentine, Chair, Utah Tax Commission, answered questions from the committee.

MOTION: Rep. Cunningham moved to pass the bill out favorably. The motion passed unanimously with Rep. Briscoe, Rep. Froerer, and Rep. King absent for the vote.

H.B. 104 Property Taxation Amendments (*Rep. J. Peterson*)

Rep. Peterson explained the bill to the committee.

MOTION: Rep. Knotwell moved to replace HB104 with 1st Sub. HB104. The motion passed unanimously with Rep. Briscoe, Rep. King, and Rep. McKell absent for the vote.

Spoke for the bill: Scott Quinney, Utah Association of Realtors
 Scott Tingley, Auditor, Salt Lake County

MOTION: Rep. Froerer moved to pass 1st Sub. HB104 out favorably. The motion passed unanimously with Rep. Briscoe and Rep. King absent for the vote.

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H.B. 162 Motion Picture Tax Credit Amendments (*Rep. J. Peterson*)

Rep. Peterson explained the bill to the committee.

MOTION: Rep. Cunningham moved to replace HB162 with 1st Sub. HB162. The motion passed unanimously with Rep. Briscoe, Rep. Froerer, Rep. Hutchings, and Rep. King absent for the vote.

MOTION: Rep. Knotwell moved to pass 1st Sub. HB162 out favorably. The motion passed unanimously with Rep. Briscoe, Rep. Froerer, Rep. King, and Rep. McKell absent for the vote.

H.B. 170 Medical Care Savings Account Tax Credit Repeal (*Rep. J. Peterson*)

Rep. Peterson explained the bill to the committee. "Medical Savings Plan Tax Credit Repeal" was distributed to the committee.

Spoke for the bill: Rebecca Rockwell, Commissioner, State Tax Commission

Spoke against the bill: Brant Barlow, Utah Eagle Forum

MOTION: Rep. Cunningham moved to pass the bill out favorably. The motion passed with Rep. Greene voting in opposition and Rep. Briscoe, Rep. King, Rep. McKell, and Rep. Stanard absent for the vote.

H.B. 180 Sales and Use Tax Exemption Amendments (*Rep. B. Wilson*)

Rep. Wilson explained the bill to the committee with the assistance of Todd Bingham, Utah Manufacturers Association, Steve Rasmussen, BD Medical, and Clint Morris, Lifetime Products. "Keeping Utah #1 for Business" was provided to the committee.

Spoke for the bill: Mark Compton, Utah Mining Association
 Billy Hesterman, Utah Taxpayers Association

Spoke to the bill: Doug Macdonald, UtahTaxPolicy.org

Spoke against the bill: Kory Holdaway, Murray City

MOTION: Rep. Stanard moved to pass the bill out favorably. The motion passed with Rep. Briscoe voting in opposition.

Vice Chair Peterson assumed the chair.

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H.B. 26 Revenue and Taxation Interim Committee Report Amendments (*Rep. D. McCay*)

Rep. McCay explained the bill to the committee. John Valentine, Chair, State Tax Commission, answered questions from the committee. "H.B. 26, Revenue and Taxation Interim Committee Report Amendments Repealed Reports" was provided to the committee.

MOTION: Rep. Knotwell moved to pass the bill out favorably. The motion passed unanimously with Rep. Hutchings absent for the vote.

MOTION: Rep. Cunningham moved to adjourn. The motion passed unanimously with Rep. Hutchings absent for the vote.

Vice Chair Peterson adjourned the meeting at 4:15 p.m.

Rep. Daniel McCay, Chair