

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

Room 250, Utah State Capitol

February 4, 2014

Members Present: Sen. Deidre M. Henderson, Chair
Sen. Curtis S. Bramble
Sen. Wayne Harper
Sen. Howard Stephenson
Sen. John Valentine

Members Excused: Sen. J. Stuart Adams
Sen. Gene Davis

Members Absent: Sen. Jim Dabakis
Sen. Scott Jenkins

Staff Present: Mr. Leif Elder, Policy Analyst
Ms. Nancy Skidmore, Committee Secretary

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

Chair Henderson called the meeting to order at 4:12 p.m.

**S.B. 7 Joint Resolution Regarding Qualifications of State Tax Commission Members
(Sen. J. Valentine)**

Sen. Valentine explained the bill to the committee.

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

**S.B. 19 Appointment and Qualification of Members of the State Tax Commission (Sen.
H. Stephenson)**

Sen. Stephenson explained the bill to the committee.

MOTION: Sen. Stephenson moved to amend the bill as follows:

I. *Page 3, Lines 67 through 78:*

- 67 (1) [~~Members~~] {A} Each member of the commission [~~shall have~~]:
68 (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
73 and practice of ad valorem taxation as described in Subsection (2)(a), shall have substantial
74 knowledge and experience in one or more of the following:
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.

The motion passed unanimously.

Spoke to the bill: Rebecca Rockwell, Associate General Counsel, Office of Legislative
Research and General Counsel
Bruce Johnson, Commissioner, Utah State Tax Commission
D'Arcy Dixon Pignanelli, Commissioner, Utah State Tax Commission

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

S.B. 155 Apportionment of Income Amendments (*Sen. C. Bramble*)

Sen. Bramble explained the bill to the committee.

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

MOTION: Sen Bramble moved the bill be placed on the Consent Calendar. The motion passed unanimously.

MOTION: Sen. Valentine moved to adjourn. The motion passed unanimously.

Chair Henderson adjourned the meeting at 5:48 p.m.