

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

Room 250, Utah State Capitol

February 25, 2014

Members Present: Sen. Curtis S. Bramble
Sen. Jim Dabakis
Sen. Gene Davis
Sen. Wayne Harper
Sen. Scott Jenkins
Sen. Howard Stephenson

Members Excused: Sen. J. Stuart Adams
Sen. Deidre M. Henderson
Sen. John Valentine

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 asked Sen. Harper to chair the meeting.

Sen. Harper called the meeting to order at 8:10 a.m.

MOTION: Sen. Jenkins moved to approve the minutes of the February 21, 2014 meeting. The motion passed unanimously with Sen. Davis and Sen. Stephenson absent for the vote.

S.B. 224 Renewable Energy Tax Credit Amendments (*Sen. R. Okerlund*)

Sen. Okerlund explained the bill to the committee.

Spoke to the bill: Peter Sullivan, Director of Development, First Wind
Shelly Teuscher, Director of Government Relations, Parsons Behle and
Latimer

Spoke for the bill: Josh Case, Chief Executive Officer, Energy Capital Group

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

S.B. 206 Tax, Fee, or Charge Offense and Penalty Amendments (*Sen. C. Bramble*)

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

I. *Page 11, Lines 318 through 323:*

318 (c) (i) [~~A person who, with intent to evade a tax, fee, or charge or requirement of this~~
319 ~~title or any lawful requirement of the commission,]~~ With respect to a tax, fee, or charge, a
320 person who knowingly and intentionally , and without a good faith basis, fails to make,
render, sign, or verify a return within the time required by law or to
321 supply information within the time required by law, or who makes, renders, signs, or
verifies a
322 false or fraudulent return or statement, or who supplies false or fraudulent information, is
guilty
323 of a third degree felony.

2. *Page 13, Line 395 through Page 14, Line 401:*

395 (c) (i) [~~Any person who, with intent to evade any tax, fee, or charge as defined in~~
396 ~~Section 59-1-401 or requirement of Title 59, Revenue and Taxation, or any lawful~~
~~requirement~~
397 ~~of the State Tax Commission,]~~ With respect to a tax, fee, or charge as defined in Section
398 , any person who knowingly and intentionally , and without a good faith basis, fails to
make, render, sign, or verify any
399 return within the time required by law or to supply any information within the time
required by law, or who makes, renders,
400 signs, or verifies any false or fraudulent return or statement, or who supplies any false or
401 fraudulent information, is guilty of a third degree felony.

The motion passed unanimously with Sen. Stephenson absent for the vote.

Sen. Bramble explained the bill to the committee.

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously with Sen. Stephenson absent for the vote.

MOTION: Sen Davis moved the bill be placed on the Consent Calendar. The motion passed unanimously with Sen. Stephenson absent for the vote.

S.B. 207 Corporate Franchise and Income Tax Amendments (*Sen. C. Bramble*)

Sen. Bramble explained the bill to the committee.

MOTION: Sen. Jenkins moved to pass the bill out favorably. The motion passed unanimously with Sen. Stephenson and Sen. Davis absent for the vote.

MOTION: Sen. Jenkins moved the bill be placed on the Consent Calendar. The motion passed unanimously with Sen, Stephenson and Sen. Davis absent for the vote.

S.B. 214 Multistate Tax Compact Amendments (*Sen. C. Bramble*)

Sen. Bramble explained the bill to the committee.

Spoke to the bill: Bruce Johnson, Commissioner, Utah State Tax Commission

MOTION: Sen. Jenkins moved to pass the bill out favorably. The motion passed unanimously with Sen. Stephenson and Sen. Davis absent for the vote.

MOTION: Sen. Bramble moved the bill be placed on the Consent Calendar. The motion passed unanimously with Sen. Stephenson and Sen. Davis absent for the vote.

MOTION: Sen. Jenkins moved to adjourn. The motion passed unanimously with Sen. Stephenson and Sen. Davis absent for the vote.

Sen. Harper adjourned the meeting at 8:33 a.m.

Sen. Wayne Harper, Acting Chair