

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

Room 445, State Capitol

January 27, 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. Mike K. McKell
Rep. Douglas V. Sagers
Rep. Jon E. Stanard

Members Excused: Rep. Brian S. King
Rep. John Knotwell

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 McCay called the meeting to order at 2:08 p.m.

H.B. 56 Property Tax Definition Amendments (*Rep. V. L. Snow*)

Rep. Snow explained the bill to the committee.

MOTION: Rep. McKell moved to pass the bill out favorably. The motion passed unanimously with Rep. Cunningham and Rep. Greene absent for the vote.

MOTION: Rep. Ivory moved to place H.B. 56 on the Consent Calendar. The motion passed unanimously with Rep. Cunningham and Rep. Greene absent for the vote.

H.B. 14 Appropriations Limit Formula Amendments (*Rep. C. Hall*)

Rep. Hall explained the bill to the committee. David Stringfellow, Chief Economist, Office of the State Auditor, was available to answer questions from the committee.

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

H.B. 71 Sales Tax Rebate Amendments (Rep. S. Eliason)

Rep. Eliason explained the bill to the committee.

Spoke against the bill: Kate Bradshaw, Utah Food Industry Association and Utah Retail Merchants Association

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

1. Page 5, Lines 147 through 148:

147 Section 2. Effective date.

148 This bill takes effect on { ~~July 1, 2015~~ — January 1, 2016 .

The motion passed unanimously.

MOTION: Rep. Froerer moved to pass the bill out favorably. The motion failed with Rep. Briscoe, Rep. Froerer, Rep. Hutchings, Rep. Sagers, and Rep. McCay voting in favor of the motion.

H.B. 103 Taxation of Property Amendments (Rep. D. Sagers)

Rep. Sagers explained the bill to the committee.

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

H.B. 111 Payment of Property Tax Amendments (Rep. R. C. Webb)

Rep. Webb explained the bill to the committee. John Bond, Weber County Treasurer, answered questions from the committee.

Spoke for the bill: Taz Biesinger, Utah Home Builders Association

Spoke to the bill: Mike Davis, Wasatch County Manager

MOTION: Rep. Peterson moved to amend H.B. 111 as follows:

1. *Page 1, Lines 11 through 15:*

- 11 This bill:
12 ▶ addresses due dates for the payment of property taxes;
▶ addresses closure of the county treasurer's office for the posting of property tax payments;
13 ▶ provides that a county treasurer or other public official, public entity, or public
14 employee may not require a property tax to be paid before the due date; and
15 ▶ makes technical and conforming changes.

2. *Page 7, Lines 186 through 190:*

- 186 (c) If a property tax is paid or postmarked after the due date described in this
187 Subsection (1) { ~~—~~ :
188 ~~—(i)}~~ the property tax is delinquent ~~} and~~ ~~— —~~
189 { ~~—(ii) the county treasurer shall close the treasurer's office for the posting of~~
current year
190 tax payments until a delinquent list has been prepared. ~~}~~

The motion passed unanimously.

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

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

Chair McCay adjourned the meeting at 3:23 p.m.

Daniel McCay, chair