

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

Room 250, Utah State Capitol

January 29, 2015

**Members Present:** Sen. Deidre M. Henderson, Chair  
Sen. Curtis S. Bramble  
Sen. Jim Dabakis  
Sen. Gene Davis  
Sen. Wayne Harper

**Members Excused:** President Wayne L. Niederhauser

**Members Absent:** Sen. Howard Stephenson

**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 2:35 p.m.

**S.B. 14 Renewable Energy Tax Credit Amendments (*Sen. R. Okerlund*)**

Sen. Okerlund explained the bill to the committee.

**MOTION:** Sen. Davis moved S.B. 14 be amended as follows:

1. *Page 1, Lines 19 through 21:*
  - 19 Other Special Clauses:
  - 20 This bill provides a special effective date.
  - 21 This bill provides for retrospective operation.  
**This bill provides a coordination clause.**
2. *Page 1, Line 27:*
  - 27 59-10-1106, as last amended by Laws of Utah 2012, Chapter 37  
**Utah Code Sections Affected by Coordination Clause:**  
**59-7-614, as last amended by Laws of Utah, 2012, Chapter 37**
3. *Page 18, Lines 541 through 542:*
  - 541 (ii) the **{corporation}** **taxpayer** purchases or participates in the financing of the  
commercial energy
  - 542 system;
4. *Page 37, Line 1134:*
  - 1134 (c) Section 59-10-1106.

**Section 6. Coordinating S.B. 14 with S.B. 13 -- Substantive and technical amendments.**  
If this S.B. 14 and S.B. 13, Income Tax Amendments, both pass and become law, it is the intent of the Legislature that the Office of Legislative Research and General Counsel prepare the Utah Code database for publication as follows:

(1) Section 59-7-614 in this bill supersedes Section 59-7-614 in S.B. 13;

(2) delete all of Subsection 59-7-614(10) in this bill; and

(3) renumber Subsection 59-7-614(11) in this bill, including the references to Subsection 59-7-614(11) in this bill, to Subsection (10).

The motion passed unanimously.

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

Sen. Henderson relinquished the chair to Sen. Bramble.

**S.B. 13      Income Tax Amendments (Sen. D. Henderson)**

Sen. Henderson explained the bill to the committee.

**MOTION:** Sen. Bramble moved S.B. 13 be amended as follows:

1. *Page 2, Lines 34 through 39:*

34 REPEALS:

35      59-7-602, as last amended by Laws of Utah 2011, Chapter 366

36      59-7-603, as enacted by Laws of Utah 1993, Chapter 169

37      59-7-608, as last amended by Laws of Utah 2003, Chapter 198

38      ~~{59-7-609, as enacted by Laws of Utah 1995, Chapter 42}~~

39      59-7-614.3, as last amended by Laws of Utah 2011, Chapter 384

2. *Page 18, Lines 534 through 541:*

534      Section 8. Repealer.

535      This bill repeals:

536      Section 59-7-602, Credit for cash contributions to sheltered workshops.

537      Section 59-7-603, Credit for sophisticated technological equipment donated to  
538      schools.

539      Section 59-7-608, Targeted jobs tax credit.

540      ~~{Section 59-7-609, Historic preservation credit.}~~

541      Section 59-7-614.3, Nonrefundable tax credit for qualifying solar projects.

3. *Page 18, Line 545 through Page 19, Line 555:*

545      Section 9. Effective date.

546      (1) Except as provided in Subsection (2), this bill takes effect on May 12, 2015.

547      (2) The actions affecting the following have retrospective operation for a taxable year  
548      beginning on or after January 1, 2015:

549      (a) Section 59-7-105;

550      (b) Section 59-7-106;

551      (c) Section 59-7-602;

552      (d) Section 59-7-603;

553      (e) Section 59-7-608;

554 ~~{(f) Section 59-7-609;}~~  
555 (g) Section 59-7-614;

The motion passed unanimously.

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

**MOTION:** Sen. Davis moved to place the bill on the Consent Calendar. The motion passed unanimously.

Sen. Henderson returned to the chair.

**S.B. 62 Certified Tax Rates Amendments (Sen. W. Harper)**

Sen. Harper explained the bill to the committee:

Spoke to the bill: Kelsey White, Research Analyst, Utah Tax Payers Association  
John Valentine, Commission Chair, Utah State Tax Commission  
Jennifer Condie, Utah State Tax Commission

Spoke for the bill: John Larsen, Financial Administrator, Jordan School District  
Chuck Newton, President, South Jordan City Councilman  
Leon Wilcox, Business Administrator, Canyons School District  
Susan Pulsipher, School Board Member, Jordon School District

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

**S.B. 57 Taxation of Social Security Benefits (Sen. T. Weiler)**

Sen. Weiler explained the bill to the committee:

Spoke for the bill: John Beanucci, State Tax Coordinator, AARP  
Danny Harris, Director of Advocacy, AARP  
Gina Cornia, Advocate Utah Against Hunger  
Chuck Newton, President, Advanced Financial Strategies

Spoke against the bill: Kelsey White, Research Analyst, Utahns Tax Payers Association

**MOTION:** Sen. Davis moved to pass the bill out favorably. The motion failed with Sen. Henderson, Sen. Bramble, and Sen. Harper voting in opposition.

**S.B. 64 Utah Educational Savings Plan Amendments (Sen. T. Weiler)**

Sen. Weiler explained the bill to the committee:

Spoke for the bill: Lynn Ward, Executive Director, Utah Education Savings Plan

**MOTION:** Sen. Davis moved S.B. 64 be replaced with 1<sup>st</sup> Sub. S.B. 64. The motion passed unanimously.

**MOTION:** Sen. Davis moved to go to the next agenda item. The motion failed with Sen. Henderson, Sen. Bramble, and Sen. Harper voting in opposition. Sen. Dabakis was absent for the vote.

**MOTION:** Sen. Harper moved to pass the bill out favorably. The motion passed unanimously with Sen. Dabakis absent for the vote.

**S.B. 71      Tax Commissioners' Compensation (*Sen. T. Weiler*)**

Sen. Weiler explained the bill to the committee:

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

**MOTION:** Sen. Bramble moved to adjourn. The motion passed unanimously with Sen. Dabakis and Sen. Davis absent for the vote.

Chair Henderson adjourned the meeting at 4:05 p.m.

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Sen. Deidre M. Henderson, Chair