

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

Room 445, State Capitol

February 11, 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. Brian S. King  
Rep. John Knotwell  
Rep. Mike K. McKell  
Rep. Douglas V. Sagers  
Rep. Jon E. Stanard

**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 3:59 p.m.

**MOTION:** Rep. Peterson moved to approve the minutes of the February 5, 2015 meeting. The motion passed unanimously with Rep. Froerer, Rep. Hutchings, Rep. King, and Rep. McKell absent for the vote.

**H.B. 204 Tax Increment Amendments (*Rep. J. Peterson*)**

This bill was not heard.

**H.B. 77 Postretirement Employment (*Rep. R. Cunningham*)**

Rep. Cunningham explained the bill to the committee and provided an overhead graphic presentation. He was assisted by Gil Rodriguez, President, Utah State Fire Chiefs Association, and Wade Carpenter, President, Utah Chiefs of Police Association.

Spoke for the bill: Kelly Atkinson, Fraternal Order of Police  
George Chapman, citizen  
Dee Larsen, Legal Council, Utah Retirement Association



Spoke to the bill: Bruce Williams, Associate Superintendent, Utah State Office of Education

Spoke against the bill: Heidi Erickson, Utah Taxpayers Association

**MOTION:** Rep. Ivory moved to pass the bill out favorably. The motion passed with Rep. Greene and Rep. McCay voting in opposition.

**H.J.R. 13 Joint Resolution to End Unreported Federal Liabilities (Rep. S. Eliason)**

Rep. Eliason explained the resolution to the committee.

**MOTION:** Rep. Ivory moved to pass the resolution out favorably. The motion passed with Rep. Cunningham, Rep. McKell, and Rep. McCay voting in opposition and Rep. Froerer absent for the vote.

**H.B. 231 School Board Levy Amendments (Rep. K. Powell)**

Rep. Powell explained the bill to the committee. "Board Local Levy" was distributed to the committee. Bruce Williams, Associate Superintendent, Utah State Office of Education, and John Valentine, Chair, Utah State Tax Commission, answered questions from the committee.

Spoke for the bill: Terry Shoemaker, Superintendent, Wasatch County School District  
Ray Terry, Superintendent, Beaver County School District  
Maria Huff, board member, Murray School District

The bill was held with no vote.

**S.B. 86 Registration Fees for Emergency Medical Aircraft (Sen. C. Bramble)**

Sen. Bramble explained the bill to the committee.

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

**MOTION:** Rep. Cunningham moved to place S.B. 86 on the Consent Calendar. The motion passed unanimously with Rep. Froerer, Rep. Hutchings, Rep. King, Rep. McKell, and Rep. Peterson absent for the vote.

**S.B. 13      Income Tax 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. Froerer, Rep. Hutchings, Rep. King, Rep. McKell, and Rep. Peterson absent for the vote.

**H.B. 196      Wildfire Mitigation Amendments (*Rep. J. Briscoe*)**

Rep. Briscoe explained the bill to the committee, assisted by Jason Curry, Public Information Officer, Forestry, Fire, and State Lands. "HB 196 Wildfire Mitigation Amendments" and "Guide to Utah's Wildland Interface Risk Reduction Tax Credit" were distributed to the committee.

**MOTION:** Rep. Cunningham moved to amend the bill as follows:

1. *Page 3, Lines 70 through 73:*

- 70            ~~{(4) In the case of real property owned as tenants in common, a tax credit~~  
~~under this~~  
71            ~~section may only be claimed by one of the owners of the property.}~~  
72            ~~{(5)}~~      (4)    A tax credit under this section may not be carried forward or  
carried back.  
73            ~~{(6)}~~      (5)    (a) On or before October 1, 2017, the Revenue and Taxation  
Interim Committee

2. *Page 4, Lines 113 through 115:*

- 113            (2)    (a)    If a landowner performs wildfire mitigation measures on property within  
a qualified  
114            wildfire mitigation area in compliance with this section, the landowner may apply to the  
115            division for a wildfire mitigation tax credit certificate.  
(b) Regardless of any shared or joint ownership of the property described in this  
Subsection (2), the division may only accept an application for a wildfire mitigation  
tax credit certificate from one landowner of that property.

The motion passed unanimously with Rep. Froerer, Rep. Hutchings, Rep. King, and Rep. McKell absent for the vote.

The bill was held with no vote.

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**MOTION:** Rep. Knotwell moved to adjourn the meeting.

The motion passed unanimously with Rep. Froerer, Rep. Hutchings, Rep. King, and Rep. McKell absent for the vote.

Chair McCay adjourned the meeting at 5:52 p.m.

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**Daniel McCay, chair**