

**MINUTES OF THE  
UTAH TAX REVIEW COMMISSION**

Friday, June 20, 2003 – 1:00 p.m. – Room 405 State Capitol

**Members Present:**

Mr. Keith Prescott, Chair  
Sen. Ron Allen  
Rep. Judy Ann Buffmire  
Rep. Greg J. Curtis  
Mr. Larry Barusch  
Ms. Janis Dubno  
Commissioner Bruce Johnson  
Mr. Bruce Jones

**Members Absent:**

Mr. David Crapo, Co-chair  
Sen. Lyle W. Hillyard  
Mr. Mark Buchi  
Mr. Gary Cornia  
Ms. Kathleen Howell

**Staff Present:**

Mr. O. William Asplund, Assistant Director  
Mr. Bryant Howe, Policy Analyst  
Ms. Rebecca L. Rockwell, Associate General Counsel  
Mr. Thad LeVar, Associate General Counsel  
Ms. Sandra Wissa, Legislative Secretary

**Note:** A list of others present and a copy of materials can be found at <http://www.image.le.state.ut.us/imaging/history.asp> or by contacting the committee secretary, Sandra Wissa, at 538-1032.

**1. TRC Business**

Chair Prescott called the meeting to order at 1:13 p.m. He excused Mr. Buchi, Mr. Cornia, Mr. Crapo, Sen. Hillyard, and Ms. Howell. Chair Prescott also noted that Mr. Steve Young was attending at the request of Mr. Buchi.

Chair Prescott honored and presented a plaque to retiring member Ms. Dorothy Owen. He also announced that Ms. Anne Clark is moving to the east coast so will not be reappointed to the TRC (Utah Tax Review Commission). Ms. Clark could not attend the TRC meeting so a thank you letter and a plaque will be sent to her.

**MOTION:** Commissioner Johnson moved to approve the minutes of the May 30, 2003 meeting. The motion passed unanimously.

**2. Municipal Power Systems**

Mr. Asplund distributed and reviewed "Municipal Power and City Finances."

Mr. Roger Tew, UAMPS (Utah Association of Municipal Power Systems) and ULCT (Utah League of Cities and Towns), Mr. Leon Pexton, UAMPS, Mr. Ted Rampton, UAMPS, and Mr. Peter Dawson, ULCT, made a presentation "The Rationale for Tax Exemptions for Utah Governments: Its application to Municipal Power Operations" and distributed a copy to the TRC. They also answered questions from the TRC.

**3. Additional Information on Hospitals**

Mr. Bryant Howe distributed and reviewed "Billed Charges, Net Patient Revenue, and Uncompensated Care, Intermountain Health Care and IASIS Hospitals, Latest Reporting Period." Mr. Howe explained that the TRC has requested information similar to the information contained in his presentation from the University of Utah Hospital and from the MountainStar Hospitals. He noted that this information will be presented to the TRC at a future meeting.

Mr. Larry Hancock, President of the Utah Market, IASIS Healthcare, provided testimony on this issue and answered questions from the TRC.

Mr. Douglas J. Hammer, General Counsel, and Mr. Greg Poulsen, Senior Vice-President, Intermountain Health Care, spoke to the TRC and answered questions.

#### **4. Preliminary Information on Nursing Homes**

Mr. Asplund distributed a second notice letter that Chair Prescott sent out to certain nursing homes asking the nursing homes to respond to a TRC survey requesting data. This notice was sent to nursing homes that have not yet responded to TRC's first request to provide this data. Mr. Asplund indicated that nursing home data would be presented in statistical format to prevent the disclosure of data regarding any individual nursing home. He noted that the nursing homes may be more willing to respond to the TRC survey if individual nursing home data is not disclosed.

#### **5. Other Business/Adjourn**

Mr. Asplund indicated that the case "*IHC Health Plans, Inc. v. Commissioner of Internal Revenue*" and "Description of IHC (Intermountain Health Care) Organizations and IHC Tax Status" prepared by Intermountain Health Care was distributed to the TRC in the mailing packet. Mr. Hammer commented briefly concerning this information.

**MOTION:** Commissioner Johnson moved to adjourn the meeting. The motion passed unanimously with Sen. Allen and Ms. Dubno absent for the vote. Chair Prescott adjourned the meeting at 4:10 p.m.