

**Utah Legislature
Revenue and Taxation Interim Committee
2008 Interim**

Study Items from the Master Study Resolution

Income Taxes

Corporate and Income Tax Credits - to study apportionment of corporate and individual income tax credits. (Niederhauser)

Deduction for College Expenses - to study tax deductions for college expenses, including deductions for payment of tuition. (Stephenson)

Energy Efficient Residences - to study tax credits for energy efficient residences (H.B. 199). (Hunsaker)

Tax Credits for Capital Investments - to study issues related to tax credits for manufacturing capital investments. (Dee)

Tax on Social Security - to study whether Utah taxes Social Security income, and if so, whether the Utah Income Tax on Social Security income may be eliminated. (Mascaro)

Military Retired Pay - to study a tax credit for military retired pay (H.B. 158). (Mascaro, Stowell)

Pass-Through Entities - to study the taxation of pass-through entities. (Niederhauser)

Property Tax

Cable Company Assessment - to study central assessment of cable companies (H.B. 367). (Harper)

Capital Outlay - to study issues related to capital outlay equalization. (McIff)

Determining Property Value - to study the best method for determining the value of property under the property tax (H.J.R. 14). (Froerer)

Exemption for Civic Organizations - to study a property tax exemption for non-profit fraternal civic organizations. (Litvack)

Property Tax Residential Exemption - to study extending the residential exemption to more than one acre of land (H.B. 155). (Froerer)

Property Taxes - to study issues related to property taxes. (Julie Fisher)

Tax Relief - to study issues related to property tax relief (H.B. 391 and 1st Sub. H.B. 391). (Harper)

Sales and Use Tax

Sales Tax on Food - to study reducing the state sales and use tax on food (H.B. 304). (Wiley)

Miscellaneous Tax Issues

Revenue and Taxation - to study revenue and taxation issues. (Dougall)

Severance Tax Fund - to study placing severance tax revenues in a permanent trust fund. (Stephenson)

Tax Commission Penalties - to study penalties related to a tax, fee, or charge administered by the State Tax Commission. (Niederhauser)

Tax Commission Taxes, Fees, and Charges - to study the administration, collection, and enforcement of taxes, fees, or charges by the State Tax Commission (S.B. 233). (Niederhauser)

Tax on Oil Shale and Tar Sands - to study the severance tax on oil shale and tar sands after the current exemption expires. (Valentine)

Taxpayer Advocate Program - to study the implementation of a taxpayer advocate program (H.B. 180). (Grover)