

LEGISLATIVE HISTORY

Office of Legislative Research and General Counsel

COMMITTEE: Utah Tax Review Commission

MEETING DATE: August 25, 2016

Notice: X
Revised Agenda: X
Minutes: X
Visitor List: X

Key speakers (identify organization)

Mr. Curtis Trader, Chair

Mr. Jay Blaine, Director of Policy and Research, Utah Education Association

Mr. Derek Monson, Director of Public Policy, Sutherland Institute

Mr. Michael Parker, Director of Public Policy, Salt Lake Area Chamber of Commerce

Mr. Ryan Alexander, Certified Public Accountant, Utah Association of Certified Public Accountants

Mr. Howard Headlee, President and Chief Executive Officer, Utah Bankers Association

Mr. Nathan Runyan, Holland and Hart

Comm. John L. Valentine, Utah State Tax Commission

Information distributed prior to meeting (identify preparer, if different than OLRGC)

Notice of Meeting

Revised Agenda

Agenda

Governor Letter with Utah Tax Review Commission Study Request (Office of the Governor)

Handouts distributed during meeting (identify distributor)

Testimony by Howard M. Headlee, President (Utah Bankers Association)

Corporate Franchise and Income Tax - Income Apportionment (OLRGC)

Literature Review of the State Corporate Income Tax Single-Sales-Factor Apportionment Formula (Post 2009) (OLRGC)

Literature Review of the State Corporate Income Tax Single-Sales-Factor Apportionment Formula (Pre 2009) (OLRGC)

Apportionment of Corporate Income: 2000, 2008, and 2014 (OLRGC)

State Apportionment of Corporate Income: 2014 Tax Foundation (OLRGC)

State and Local Fees Paid by Businesses: Case Studies (OLRGC)

State Statutes Providing for Sales and Use Tax Exemptions for Manufacturing Inputs (OLRGC)

Sales and Use Tax Exemptions for Manufacturing Inputs by State (OLRGC)

Tax Review Commission Study Request (Holland & Hart)

Pass-Through Withholding Credit (Holland & Hart)

Multi-tiered Partnership Structure (Utah State Tax Commission)

Tax Review Commission Presentation (Utah State Tax Commission)

Public Comment List (OLRGC)

Legislation discussed (include copies and identify by year, number, title, and sponsor)

N/A

Subject Listing

Corporations

Economic Development

Corporate Tax

Income Tax

State Tax Commission

Revenue and Taxation

Federal Government

Job Training