

**MINUTES OF THE
HOUSE REVENUE AND TAXATION
STANDING COMMITTEE
Room 445 - State Capitol
February 6, 2012**

MEMBERS PRESENT: Rep. Patrick Painter, Chair
Rep. David Butterfield, Vice Chair
Rep. Stewart Barlow
Rep. Joel Briscoe
Rep. Mel Brown
Rep. Tim Cosgrove
Rep. John Dougall
Rep. Susan Duckworth
Rep. Steve Eliason
Rep. Gage Froerer
Rep. Francis Gibson
Rep. Eric Hutchings
Rep. Brian King
Rep. Merlynn Newbold
Rep. Jim Nielson

MEMBERS EXCUSED: Rep. Wayne Harper

STAFF PRESENT: Mr. Phil Dean, Policy Analyst
Ms. An Bradshaw, Secretary

Note: A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Painter called the meeting to order at 9:12 a.m.

**H.J.R. 12 Joint Resolution on Property Tax Exemption for Certain Military Personnel
(Rep. S. Sandstrom)**

Rep. Sandstrom introduced the joint resolution to the committee.

Spoke for the resolution: Major Aaron Drake, Utah National Guard

MOTION: Rep. Cosgrove moved to pass H.J.R. 12 out of committee with a favorable recommendation. The motion passed unanimously with Rep. Dougall, Rep. Duckworth, Rep. King, and Rep. Butterfield absent for the vote.

H.B. 312 Veteran Employment Tax Credit (Rep. D. Ipson)

Rep. Ipson introduced the bill and a proposed amendment to the committee.

MOTION: Rep. Newbold moved to amend the bill as follows:

1. *Page 2, Lines 42 through 48:*

42 (ii) within the last two years, has exhausted the unemployment benefits under

43 Subsection (2)(a) ~~(i)~~ ; and

44 (b) works for the corporation at least 35 hours per week for not less than 45 of the
45 52

45 weeks following the recently deployed veteran's start date for the employment.

46 (3) A tax credit:

47 (a) earned under this section shall be claimed { ~~for~~ beginning in the year
48 the requirements of

48 Subsection (2) are met;

2. *Page 2, Line 53 through Page 3, Line 66:*

53 (4) A corporation that claims a tax credit under this section shall retain the
54 following

54 for each recently deployed veteran for which a tax credit is claimed under this section:

55 (a) the recently deployed veteran's:

56 (i) name;

57 (ii) taxpayer identification number;

58 (iii) last known address; { ~~and~~

59 (iv) start date for the employment; ~~and~~

59 (v) ~~documentation establishing that the recently deployed veteran was~~
60 ~~employed as required under Subsection (2)(b) ;~~

60 (b) documentation provided by the recently deployed veteran's military service unit
61 establishing that the recently deployed veteran is a recently deployed veteran; ~~and~~

62 (c) a signed statement from the Department of Workforce Services that the recently
63 deployed veteran meets the requirements of Subsection (2)(a) regarding unemployment
64 benefits { ~~; and~~

65 ~~—(d) a signed statement that the corporation has employed the recently deployed~~
66 ~~veteran~~

66 ~~as required under Subsection (2)(b) } .~~

3. *Page 4, Lines 94 through 96:*

94 (3) A tax credit:
95 (a) earned under this section shall be claimed { ~~for~~ beginning in the year
 the requirements of
96 Subsection (2) are met;

4. *Page 4, Lines 101 through 115:*

101 (4) A claimant, estate, or trust that claims a tax credit under this section shall retain
 the
102 following for each recently deployed veteran for which a tax credit is claimed under this
103 section:
104 (a) the recently deployed veteran's:
105 (i) name;
106 (ii) taxpayer identification number;
107 (iii) last known address; { ~~and~~
108 (iv) start date of the employment; and
 (v) documentation establishing that the recently deployed veteran was
 employed as required under Subsection (2)(b);
109 (b) documentation provided by the recently deployed veteran's military service unit
110 establishing that the recently deployed veteran is a recently deployed veteran; and
111 (c) a signed statement from the Department of Workforce Services that the recently
112 deployed veteran meets the requirements of Subsection (2)(a) regarding unemployment
113 benefits { ~~;~~ and
114 ~~(d) a signed statement that the claimant, estate, or trust has employed the~~
 ~~recently~~
115 ~~deployed veteran as required under Subsection (2)(b);~~ _____.

The motion passed unanimously with Rep. Dougall, Rep. Duckworth, Rep. King, and Rep. Butterfield absent for the vote.

MOTION: Rep. Briscoe moved to pass H.B. 312 out favorably as amended. The motion passed unanimously with Rep. Dougall and Rep. Froerer absent for the vote.

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MOTION: Rep. Gibson moved to adjourn the meeting. The motion passed unanimously with Rep. Dougall and Rep. Froerer absent for the vote.

Chair Painter adjourned the meeting at 9:43 a.m.

Rep. Patrick Painter, Chair