

**MINUTES OF THE  
HOUSE REVENUE AND TAXATION  
STANDING COMMITTEE  
Room 445 - State Capitol  
February 22, 2012**

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

**MEMBERS EXCUSED:** Rep. Mel Brown

**MEMBERS ABSENT:** Rep. Susan Duckworth

**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 8:12 a.m.

**S.B. 58      Property Tax Valuation Amendments (*Sen. W. Niederhauser*)**

Sen. Niederhauser introduced the bill to the committee.

Spoke for the bill: Mr. John Ulibarri, Weber County Assessor

**MOTION:** Rep. Briscoe moved to pass the bill out favorably. The motion passed unanimously with Rep. Barlow, Rep. Froerer, Rep. Gibson, and Rep. Hutchings absent for the vote.

**H.B. 365      Revisions to Tax (Rep. J. Dougall)**

Rep. Dougall introduced the bill to the committee.

Spoke for the bill:                    Mr. Greg Fredde, Merit Medical Systems

Spoke against the bill:            Ms. Allison Rowland, Voices for Utah Children

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

*1. Page 78, Lines 2401 through 2403:*

2401    level of municipal services[-];

2402            (73) amounts paid or charged for construction materials used in the construction of a

2403    new or expanding life science research and development facility in the state , if the

construction materials are:

(a) clearly identified;

(b) segregated; and

(c) installed or converted to real property   ; and

The motion to amend passed unanimously with Rep. Barlow, Rep. Gibson, and Rep. Hutchings absent for the vote.

**MOTION:**    Rep. Newbold moved to pass the bill out favorably as amended. The motion passed unanimously with Rep. Nielson absent for the vote.

**S.B. 62            Cigarette Tax Restricted Account Revisions (Sen. L. Hillyard)**

Sen. Hillyard introduced the bill to the committee.

Spoke for the bill:            Ms. Teresa Garrett, Utah Department of Health (provided handout)

**MOTION:**    Rep. Gibson moved to pass the bill out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. Nielson absent for the vote.

**3rd Sub. S.J.R. 8      Joint Resolution on Property Tax Exemption for Military Personnel**  
*(Sen. L. Robles)*

Sen. Robles introduced the resolution to the committee.

**MOTION:**    Rep. Butterfield moved to replace 3rd Sub. SJR8 with 4th Sub. SJR8. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. Nielson absent for the vote.

**4th Sub. S.J.R. 8      Joint Resolution on Property Tax Exemption for Military Personnel**  
*(Sen. L. Robles)*

Sen. Robles introduced the resolution to the committee with the assistance of Mr. Dimitri Moumoulidis, Salt Lake County Veterans Caucus.

Spoke for the resolution:      Mr. Brian Garrett, Top of Utah Military Affairs Committee  
Rep. Stephen Sandstrom, Utah House of Representatives

**MOTION:**    Rep. Cosgrove moved to pass 4th Sub. SJR8 out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. King absent for the vote.

**1st Sub. S.B. 116      Armed Forces Property Tax Exemption** *(Sen. L. Robles)*

Sen. Robles introduced the bill to the committee.

**MOTION:**    Rep. Briscoe moved to pass the bill out favorably. The motion passed unanimously with Rep. Dougall, Rep. Froerer, Rep. Harper, and Rep. King absent for the vote.

**H.J.R. 18      Joint Resolution on Personal Property Tax** *(Rep. P. Painter)*

Rep. Dougall introduced the resolution to the committee.

**MOTION:**    Rep. Eliason moved to amend the resolution as follows:

1. *Page 1, Line 14:*

14    based on its value as reported for tax purposes to the United States government    or as  
determined under generally accepted accounting principles    ;

2. *Page 2, Lines 55 through 56:*

55    property according to its value    —:

56 (a) as reported for tax purposes to the United States government in  
conformity with the laws of the United States as from time to time amended { }  
or  
(b) as determined in accordance with generally accepted accounting  
principles.

The motion to amend passed favorably with Rep. Cosgrove, Rep. Froerer, Rep. Hutchings, and Rep. King absent for the vote.

Spoke against the resolution: Mr. Roger Tew, Utah League of Cities and Towns  
Mr. Lee Gardner, Salt Lake County Assessor

**MOTION:** Rep. Butterfield moved to adjourn the meeting. The motion passed with Rep. Harper voting in opposition. Rep. Froerer, Rep. Hutchings, and Rep. King were absent for the vote.

Chair Painter adjourned the meeting at 9:59 a.m.

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Rep. Patrick Painter, Chair