

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
ROOM 215 STATE CAPITOL  
January 30, 2012  
2:10 P.M.**

Members Present:           Sen. Curtis S. Bramble, Chair  
                                  Sen. Stuart Adams  
                                  Sen. Wayne L. Niederhauser  
                                  Sen. Howard A. Stephenson  
                                  Sen. John L. Valentine  
                                  Sen. Ben McAdams  
                                  Sen. Ross I. Romero

Staff Present:             Mr. Phillip V. Dean, Policy Analyst  
                                  Ms. Kathy Helgesen, Committee Secretary

A list of visitors and a copy of handouts are filed with the Committee minutes.

Committee Chair Bramble called the meeting to order at 2:15 p.m..

**Approval of Minutes**

**MOTION:** Sen. McAdams moved to approve minutes of the January 26, 2012 meeting. The motion passed unanimously with Sen. Adams, Sen. Niederhauser, Sen. Romero, and Sen. Valentine absent for the vote.

**H.B. 31      Taxes and Fees on Emergency Medical Aircraft (*Rep. P. Painter*)**

Sen. Bramble introduced and explained the bill.

**MOTION:** Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously, with Sen. Adams, Sen. Niederhauser, Sen. Romero, and Sen. Valentine absent for the vote.

**H.B. 35      Extension of Recycling Market Development Zone Tax Credits (*Rep. W. Harper*)**

Rep. Harper introduced and explained the bill.

Spoke for the bill:           Candace Daly

Spoke against the bill:      Matthew Piccolo, Sutherland Institute

Spoke to the bill: Allison Rowland, Director of Research & Budget, Voices for Utah Children

**MOTION:** Sen. Bramble moved to pass the bill out favorably. The motion passed, with Sen. McAdams voting in opposition to the bill.

**MOTION:** Sen. Bramble moved to have the Revenue and Taxation Interim Committee:  
(a) conduct a comprehensive review of tax credits and exemptions to determine if they are meeting their objectives, and  
(b) examine the possibility of dynamic fiscal notes.

The motion passed unanimously.

**H.B. 42 Permanent Community Impact Fund Board Grants** (*Rep. P. Painter*) (**Sen. C. Bramble**)

Sen. Bramble introduced and explained the bill.

Spoke to the bill: Gordon Walker, Division of Housing and Community Development

**MOTION:** Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously.

**S.B. 112 Multi-channel Video or Audio Service Tax Amendments** (*Sen. W. Niederhauser*)

Sen. Niederhauser introduced and explained the bill.

Spoke for the bill: Bill Shaw, General Manager, Baja Broadband

Spoke against the bill: David Grimshaw, Direct TV employee  
Analea Patterson, attorney for Direct TV

Spoke to the bill: Allison Rowland, Voices for Utah Children  
Jerry Oldroyd, attorney

**MOTION:** Sen. Niederhauser moved to pass the bill out favorably. The motion passed unanimously.

**S.B. 143 Income Tax - Pass-through Entities** (*Sen. W. Niederhauser*)

Sen. Niederhauser introduced and explained the bill.

Spoke for the bill:           Bruce Johnson, Commissioner, Utah State Tax Commission

**MOTION:** Sen. Niederhauser moved to pass the bill out favorably. The motion passed unanimously with Sen. McAdams and Sen. Romero absent for the vote.

**MOTION:** Sen. Niederhauser moved to adjourn the meeting. The motion passed unanimously, with Sen. McAdams and Sen. Romero absent for the vote.

Chair Bramble adjourned the meeting at 4:15 P.M.

Minutes reported by Kathy Helgesen, Secretary.

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Sen. Curt S. Bramble, Committee Chair