

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
ROOM 250 STATE CAPITOL**

**February 7, 2012**

**2:10 P.M.**

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

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 2:12 p.m..

**Approval of Minutes**

**MOTION:** Sen. Adams moved to approve minutes of the January 30, February 1, and February 3, 2012 meetings. The motion passed unanimously, with Sen. Niederhauser, Sen. Romero, Sen. Stephenson, and Sen. Valentine absent for the vote.

**S.B. 165     Redevelopment Agency Amendments (*Sen. T. Weiler*)**

**MOTION:** Sen. McAdams moved to amend the bill as follows:

1. *Page 13, Lines 382 through 390:*

382           { ~~(3) With respect to a community development project area plan:~~  
383     — ~~(a) a taxing entity or public entity may, by resolution or through interlocal~~  
              ~~agreement;~~  
384     ~~authorize an agency to be paid any or all of that taxing entity or public entity's tax~~  
              ~~increment or~~

- 385 ~~sales tax for any period of time; and~~  
386 ~~—(b) the resolution or interlocal agreement authorizing the agency to be paid tax~~  
387 ~~increment or sales tax shall specify:~~  
388 ~~—(i) the base taxable value of the project area; and~~  
389 ~~—(ii) the method of calculating the amount of tax increment or sales tax to be paid~~  
390 ~~to the agency.}~~ (3) A community development project area or an economic development project area may:  
(a) include and collect tax increment and sales tax from an area within an existing urban renewal project; and  
(b)(i) for a community development project area, an agency may, in accordance with Section 17C-4-201, negotiate to receive and use a taxing entity's or public entity's tax increment and sales tax revenues with respect to the community development area or related urban renewal project area or both; or  
(ii) for an economic development project area, an agency may receive and use tax increment from the economic development project area or a portion of an urban renewal project area tax increment or both by including the tax increment in the agency's project area budget as provided in Section 17C-3-201.

The motion passed unanimously, with Sen. Niederhauser, Sen. Romero, Sen. Stephenson, and Sen. Valentine absent for the vote.

Sen. Weiler introduced and explained the bill.

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

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

Sen. Hillyard introduced and explained the bill.

Spoke for the bill: Mary Beckerle, CEO, Huntsman Cancer Institute  
Dr. David Patton, Executive Director, Utah Department of Health

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

**S.B. 27      Amendments to Revenue and Taxation Title (*Sen. H. Stephenson*)**

Sen. Stephenson introduced and explained the bill.

Spoke for the bill:            David Crapo, tax attorney

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

**MOTION:** Sen. Stephenson moved to pass the bill out favorably. The motion passed, with Sen. McAdams voting in opposition and Sen. Niederhauser and Sen. Valentine absent for the vote.

Sen. Bramble relinquished the chair to Sen. Adams.

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

Sen. Bramble introduced and explained the bill.

Spoke for the bill:            Lee Gardner, Salt Lake County Assessor  
   John Ulibarri, Weber County Assessor

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

**MOTION:** Sen. Bramble moved to place the bill on the Consent Calendar. The motion passed unanimously, with Sen. Niederhauser and Sen. Valentine absent for the vote.

Sen. Adams relinquished the chair to Sen. Bramble.

**MOTION:** Sen. Adams made a motion to reconsider the Committee's action on S.B. 27. The motion passed unanimously, with Sen Niederhauser and Sen. Valentine absent for the vote.

Spoke for the bill:            Morris Jackson, Tax Manager, Questar Corporation  
   Steve Young, attorney, Holloway & Hart

**MOTION:** Sen. Stephenson moved to pass the bill out favorably. The motion passed, with Sen. McAdams voting in opposition and Sen. Niederhauser and Sen. Valentine absent for the vote.

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

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Chair Bramble adjourned the meeting at 4:22 p.m.

Minutes reported by Kathy Helgesen, Secretary.

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Sen. Curt S. Bramble, Committee Chair