

**MINUTES OF THE  
SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING  
ROOM 215 STATE CAPITOL  
February 1, 2012  
4:00 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 4:05 p.m..

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

**MOTION:** Sen. Valentine moved to replace S.J.R. 8 with 2nd Sub. S.J.R. 8. The motion passed unanimously with Sen. Niederhauser, Sen. Stephenson, and Sen. McAdams absent for the vote.

Sen. Robles introduced and explained the bill.

Spoke for the bill: Colonel Scott Olsen, Military Liaison, Utah National Guard

**MOTION:** Sen. Valentine moved to pass 2nd Sub. S.J.R. 8 out favorably. The motion passed unanimously with Sen. Niederhauser and Sen. Stephenson absent for the vote.

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

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

*1. Page 1, Lines 13 through 15:*

- 13           ▶ expands a property tax exemption related to military members to include certain  
14 members of the armed forces who performed qualifying active duty military service  
          { in a combat zone in  
15 the prior year } ; and

2. Page 2, Lines 52 through 54:

52 (iv) a member of an active component of the United States Armed Forces or a  
reserve  
53 component of the United States Armed Forces who performed qualifying active  
duty military service { in a combat  
54 zone in the prior year } .

3. Page 3, Lines 67 through 69:

67 { ~~(h) "Military service in a combat zone" is as defined in Section 59-10-1027.~~ } .  
(h) "Qualifying active duty military service" means:  
(i) at least 200 days in a calendar year, regardless of whether consecutive, of  
active duty military service outside the state in an active component of the United  
States Armed Forces or a reserve component of the United States Armed Forces; or  
(ii) the completion of at least 200 consecutive days of active duty military  
service outside the state:  
(A) in an active component of the United States Armed Forces or a reserve  
component of the United States Armed Forces; and  
(B) that began in the prior year, if those days of active duty military service  
outside the state in the prior year were not counted as qualifying active duty  
military service for purposes of this section or Section 59-2-1105 in the prior year.  
68 (i) "Reserve component of the United States Armed Forces" is as defined in Section  
69 59-10-1027.

4. Page 4, Lines 90 through 92:

90 (iii) a member of an active component of the United States Armed Forces or a  
reserve  
91 component of the United States Armed Forces who performed qualifying active  
duty military service { in a combat  
92 zone in the prior year } .

5. Page 4, Lines 111 through 113:

111 (C) a member of an active component of the United States Armed Forces or a

reserve  
112 component of the United States Armed Forces who performed qualifying active  
duty military service { in a combat  
113 zone in the prior year } :

6. *Page 8, Lines 237 through 238:*

237 (ii) other satisfactory evidence of eligible military service, including orders for  
qualifying active duty military service { in  
238 a combat zone } , if applicable.

7. *Page 9, Lines 273 through 275:*

273 (g) A member of an active component of the United States Armed Forces or reserve  
274 component of the United States Armed Forces who performed qualifying active  
duty military service { in a combat  
275 zone in the prior year } shall { annually :  
(i) file the application described in Subsection (2)(a) { } in the year after  
the year during which the member completes the qualifying active duty military  
service; and  
(ii) if the member meets the requirements of Section 59-2-1104 and this section  
to receive an exemption under Section 59-2-1104, claim one exemption only in the  
year the member files the application described in Subsection (2)(g)(i).

The motion passed unanimously with Sen. Niederhauser absent for the vote.

Sen. Robles introduced and explained the bill.

Spoke for the bill: Colonel Scott Olsen, Military Liaison, Utah National Guard

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

**H.B. 250 Tax Credit for Dependent with a Disability (Rep. J. Dougall) (Sen. J. Valentine)**

Rep. Dougall introduced and explained the bill.

**MOTION:** Sen. McAdams moved to move to the next item on the agenda.

**MOTION:** Sen. Valentine made a substitute motion to pass the bill out favorably. The motion failed with Sen. Bramble, Sen. Valentine, and Sen. Romero voting in favor and Sen. Adams, Sen. Stephenson, and Sen. McAdams voting in opposition, with Sen. Niederhauser absent for the vote.

**S.B. 122 Urban Farming Assessment Act (Sen. W. Niederhauser)**

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

1. Page 2, Lines 50 through 56:

50 (3) (a) Subject to Subsection (3)(b), "urban farming" means cultivating { ~~\_\_\_~~;  
51 ~~processing;~~  
52 ~~and distributing~~ } \_\_\_ food:  
53 (i) with a reasonable expectation of profit from the sale of the food ; and  
54 (ii) from irrigated land located in a county of the first class.  
55 (b) "Urban farming" does not include:  
56 (i) cultivating { ~~\_\_\_, processing, and distributing~~ } \_\_\_ food derived from an animal;  
or  
56 (ii) grazing.

2. Page 3, Line 87 through Page 4, Line 94:

87 (2) (a) In determining whether land is actively devoted to urban farming, production  
88 per acre for a given county or area and a given type of land shall be determined by using  
89 the  
90 first applicable of the following:  
91 (i) production levels reported in the current publication of Utah Agricultural  
92 Statistics;  
93 (ii) current crop budgets developed and published by Utah State University; or  
94 (iii) other acceptable standards of agricultural production designated by the  
95 commission by rule adopted in accordance with Title 63G, Chapter 3, Utah  
96 Administrative  
97 Rulemaking Act \_\_\_, using:  
98 (A) information provided annually to the commission by the county  
99 assessor in a county where urban farming occurs; and  
100 (B) other information the commission determines is appropriate \_\_\_.

3. *Page 7, Lines 209 through 212:*

209           (1) (a) Land under a structure used in or related to urban farming, including a  
                  barn, shed,  
210 silos, cribs, or greenhouses, or under a facility used in or related to urban farming, including  
                  a  
211 lake, dam, pond, stream, or irrigation ditch, is included in determining the total area of  
                  land  
212 actively devoted to urban farming.

**(b) The land described in Subsection (1)(a) shall be included in determining if the land meets the urban farming production requirements of Subsection 59-2-1703(2)(a).**

The motion passed unanimously.

Sen. Niederhauser introduced and explained the bill.

Spoke for the bill:           Stan Rasmussen, Director of Public Affairs, Sutherland Institute  
                                  Michael Jensen, Salt Lake County Council  
                                  Charles Hardy

**MOTION:** After completion of public comment on S.B. 122, Sen. Adams made a motion to reconsider the Committee's action on H.B. 250. The motion passed unanimously.

**MOTION:** Sen. Adams moved to pass the bill out favorably. The motion passed with Sen. Stephenson voting in opposition to the bill.

**MOTION:** Sen. Niederhauser moved to adjourn the meeting. The motion passed unanimously.

Chair Bramble adjourned the meeting at 5:32 p.m.

Minutes reported by Kathy Helgesen, Secretary.

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Sen. Curt S. Bramble, Committee Chair