



The Utah Taxpayer

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Revenues Plunge as Recession Hits Utah

Governor Unveils FY2003 Budget

Governor Mike Leavitt released budget proposals that for the first time in his administration are smaller than the previous year's actual budget. The Governor's revised FY2002 budget is \$8 million lower than the FY2001 actual budget, and the Governor's FY2003 budget is \$59 million lower than the FY2002 budget authorized by the Legislature last year. In contrast to previous years, the Governor and the Legislature will need to address the budget for the next fiscal year as well as make major adjustments to the current year's budget, estimated to have a shortfall of at least \$200 million.

FY2002 Budget Shortfall

Utah is one of 36 states that will be cutting current fiscal year budgets. Utah's total revenue shortfall for FY2002 is expected to be at least 5% of the combined Uniform School and General Funds. In every major category, FY2002 revenues are lower than originally projected. Individual income tax revenues are expected to be \$81 million (4.4%) lower than projected. Reminiscent of the recession of the early 1990s when corporate tax revenues declined sharply, FY2002 corporate income tax revenues are anticipated to be \$57 million (29%) lower than originally projected. Sales taxes are expected to be \$58 million (3.8%) below original projections.

FY2002 Revenue Shortfall by Source (Revised FY2002 vs. Original FY2002)		
Source	Dollar Shortfall	% Decline
Sales/Use Tax	\$58 million	3.80%
Individual Income Tax	\$81 million	4.40%
Corporate Franchise Tax	\$57 million	29.00%

To remedy the revenue shortfall, the Governor is proposing to tap heavily into reserve funds to balance the current fiscal year's budget as outlined in the table at the top of the next column.

The Governor's proposal places little emphasis on trimming government but

Addressing the \$200 Million FY2002 Shortfall	
Source	Amount
FY2001 Surplus	\$12.3 million
FY2001 Reserves	\$5.4 million
Education Rainy Day Fund	\$20.0 million
Education Carryforward Balances	\$14.5 million
I-15 Savings	\$32.0 million
Rainy Day Fund/Federal Stimulus	\$15.7 million
Bond for university buildings	\$18.6 million
Budget Cuts, one time	\$30.6 million
Budget Cuts, ongoing	\$46.6 million

instead places high priority on delaying spending and tapping reserves. Ongoing and one-time spending cut proposals comprise 24% and 15% of the FY2002 shortfall respectively. Bonding would offset 9% of the shortfall while fund surpluses and reserves would comprise nearly half of the total.

Minimum School Program funding, including the WPU, will not be impacted, but funding in other areas of public education will be reduced as follows:

Education Rainy Day Fund	\$20.0 million
Capital Outlay	\$10.0 million
State Office of Education	\$1.1 million

Capital Outlay funds are used to assist funding capital projects in fast growing districts with low property tax valuations per student. Particularly impacted by these reductions will be Nebo, Jordan, Cache, Davis, Weber, Tooele, and Alpine school districts.

FY2003 Proposal

The Governor is anticipating FY2003 USF/GF revenues to be 1.5% lower than the original FY2002 forecast but 3.8% higher than the revised FY2002 and 3.6% higher than FY2001 budgets. As demonstrated in the following table, the decrease in corporate income tax revenues impacts the proposed FY2003 budget significantly.

The Governor's budget proposal for FY2003 relies primarily on modest budget cuts and increased bonding.

USF/GF Revenue Changes: Recommended FY2003 vs Actual FY2001		
Source	Dollar Change	% Change
Sales/Use Tax	\$55.6 million	3.90%
Individual Income Tax	\$137.3 million	8.00%
Corporate Franchise Tax	-\$29.8 million	-17.00%
Rest of Budget	-\$32.2 million	-10.60%
Total	\$130.9 million	3.60%

Budget increases exceed budget cuts by \$21 million, and transfers from fund balances are nearly \$79 million. In

Recommendations to Balance FY2003	
Source	Amount
Budget Cuts and other decreases	-\$113.0 million
Funds previously set aside for buildings	-\$40.0 million
Carryover from FY2002	-\$17.2 million
Currently restricted sales tax	-\$21.6 million
Budget Increases	+\$134.1 million

addition to dipping into reserve funds, the Governor is proposing additional bonding of \$77 million, primarily for higher education facilities that the legislature had previously approved.

The Governor is recommending trimming 300 positions from the 20,000-employee state government workforce, a 1.5% reduction which will occur primarily through attrition.

Other highlights of the Governor's budget include:

- Increasing the weighted pupil unit by 1.35% which would be used primarily to pay for increased cost of benefits
- Diverting to the General Fund the 1/8-cent sales tax earmarked for rural roads and water projects
- Freezing wages for state employees but allocating an additional 1.35% of wages to cover medical benefit cost increases
- Reducing State Office of Education funding by \$3 million
- Allocating \$6 million to develop UPASS writing tests

Overall FY2003 public education spending will increase 6.2% from FY2001 but will decrease 0.4% from the originally authorized FY2002.

My Corner

By **Howard Stephenson**

In its first year of existence the Salt Lake County Council made some significantly impressive decisions, not the least of which was slashing the property tax hike adopted by the outgoing County Commission and adopting a no-growth budget for 2002. But now the Council is considering two proposals which could seriously hurt taxpayers.

Mr. Stephenson

Both proposals would require legislative approval. Both would involve new taxes.

1/4 Cent Sales Tax For the Homeless

The county council will likely decide this week whether to seek statutory authority for a four-year 1/4 cent sales tax hike to create a \$150 million homeless trust fund endowment. The fund would then produce earnings of about \$9 million per year, \$2 million of which would be plowed back into the trust fund while \$7 million would be spent to assist 30 different charitable organizations which serve the homeless.

Council members aren't seeking authority to impose the tax themselves. Instead, they want to ask voters to approve the new tax at the polls. Unfortunately, this sidestepping of responsibility by elected officials is becoming a popular technique for obtaining approval of ideas elected bodies wouldn't endorse on their own. It was used for the restaurant tax, the Zoo, Arts, & Parks tax, and the transit tax. It's a way to circumvent representative government and get a few special interest voters to adopt new taxes in the name of public involvement. Since the legislature doesn't have the nerve to approve the tax and locally elected officials won't

approve the tax, they avoid accountability by placing the issue on the ballot. The real, legitimate purpose of initiative and referendum is to protect the people from bad decisions of elected officials, not to make decisions which elected officials are afraid to make themselves.

Utah sales taxes are already 9th highest per \$1,000 of personal income. The sales tax has become a Christmas tree with an ornament for everyone's favorite boutique sales tax. The earmarking of taxes may be good for user-related taxes such as gasoline taxes or garbage or water fees, but it doesn't make sense when the tax isn't related to the service. Tying the hands of elected policymakers through earmarking means that in times when more needs to be spent on public safety or public health, the money can't be used there. Instead, it's strictly dedicated to \$6 million zoo entrances or subsidizing symphony tickets, or expanding tourist facilities.

The proposal sounds like it would mainly result in building homes for the homeless, but more than half of the \$7 million annual expenditure would be used to hire social workers.

If the county council wants to spend more on the homeless, perhaps they should do so out of existing revenues. Salt Lake County has plenty of our money already. The county has experienced huge tax growth between 1991 and 2000, showing average annual revenue growth of 8.2%.

We would all hopefully agree that as individuals we have a moral obligation to care for our less fortunate neighbors. There would be less agreement, however about whether government, or 51% of those voting on the issue, should take that choice from us by compelling charity. If it's wrong for a homeless person to stand at the cash register and demand the 1/4 cent tax, it's equally wrong for big brother to do it for him.

If we're really concerned about the homeless, perhaps we should do more to remove the obstacles to a healthier economy so that the homeless can provide for themselves through better jobs. I will always remember noted Utah economist Kelly Matthews' statement, that a good job is more important than any package of social benefits government can provide.

Which brings me to the second issue the county council is grappling with — the utility franchise tax.

Utility Franchise Tax for the County

One of the most destructive things that could be done to Salt Lake County's economy and job market is the implementation of a utility franchise tax in the unincorporated areas of the county. Right now high energy users can locate their operations in the safe harbor of Salt Lake County's unincorporated areas without paying the 6% utility franchise tax imposed by many cities. These high energy users don't require much in the way of services, but they provide much-needed, and higher-than-average-paying jobs.

The council is considering whether to seek legislation to allow the county to impose this tax. They say they would reduce property taxes in the first year, dollar for dollar to offset revenues received from the franchise tax. However, there is no guarantee after the first year and, based on past history when the legislature has lowered taxes, the headroom created by the tax reduction by one entity creates a vacuum which is immediately filled through tax hikes from other agencies.

Some council members support the tax because the county municipal services district property tax rate is now higher than all cities in the county except Salt Lake City. This, they say, makes them look bad to citizens thinking of incorporating or annexing to adjacent cities because city property tax rates are lower due to cities' use of an additional revenue source in the franchise tax. Some also like it because it is collected on the utility bills of churches, schools, and government buildings which don't pay property taxes, thus hiding the direct cost of government.

I cannot think of a worse tax than the utility franchise tax. It's hidden from the consumer, and once enacted it has a life of its own, rising or falling on utility rate changes. Elected officials like this tax because once they enact it, it is on auto-pilot and they don't have to take the heat ever again like they do with the property tax every year.

Let's hope the county council maintains its good record by rejecting these two new taxes.

ASSOCIATION STAFF

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UTAH TAXPAYERS ASSOCIATION 2002 MEMBERSHIP SURVEY

Please take a minute to answer this questionnaire regarding taxation and fiscal issues that may be decided in 2002. Your participation is essential to provide guidance for the Association's Board of Directors and Legislative Committee. Results of the survey will be provided to all state legislators and will be published in the next issue of *The Utah Taxpayer*. Please return by February 4, 2002 to **1578 W. 1700 S., Suite 201, Salt Lake City, UT 84104**, email to **newsletter@utahtaxpayers.org** or fax to **(801) 973-2324**.

1. Many consider property taxes to be the most onerous of all taxes. Currently, Utah law exempts 45% of the value of primary residences from property tax. Under Utah's Truth-in-Taxation law, reductions in taxable value of residential property causes an increase in the taxes of all other property. **Do you favor increasing the exemption for primary residential property tax to 60%?**

_____ Yes _____ No

2. Last year the legislature reindexed tax brackets to adjust for inflation for the first time in more than 25 years. This one-time adjustment saved taxpayers \$18 million. Without automatic reindexing of tax brackets, the state of Utah receives an additional \$4 million tax hike each year. **Do you favor legislation that would enact automatic reindexing of income tax brackets to adjust for inflation?**

_____ Yes _____ No

3. The Federal government recognizes a distinction between ordinary income and capital gains. Federal taxes on capital gains are capped at 20% for individuals in tax brackets with rates of 28% and higher. Federal taxes on capital gains for individuals in the 15% tax bracket are capped at 10%. Currently, the State of Utah does not recognize a difference between capital gains and ordinary income. **Do you favor legislation that would tax capital gains at a lower rate than ordinary income?**

_____ Yes _____ No

4. Utah is one of the driest states in the country yet Utah has some of the lowest water rates in the nation, in part because water cost are subsidized by property taxes. Many suggest that just as gas taxes finance roads, user fees should finance water consumption. **Do you favor legislation allowing capital costs of water development to be financed through property taxes but requiring maintenance and operation costs of water systems to be financed by user fees?**

_____ Yes _____ No

5. Most large Utah municipalities impose a utility franchise tax of 6% on residential and commercial utility usage. Counties have been prohibited from imposing this tax because this would discourage high energy use employers from keeping or locating their facilities in the area. Some Salt Lake County officials are seeking legislation that would allow Salt Lake County to impose this tax on the unincorporated areas while promising to reduce property taxes in the first year of the new tax. **Should Salt Lake County be allowed to impose a new 6% utility franchise tax?**

_____ Yes _____ No

6. Some legislators are proposing a constitutional amendment to allow the legislature to call itself into session. This proposal is a reaction to Governor Leavitt's decision to handle the current fiscal year budget shortfall without calling a special legislative session. **Should the state constitution be changed to allow the legislature to call itself into session?**

_____ Yes, for any purpose
 _____ Yes, for fiscal emergencies only
 _____ No, not for any purpose

7. Over the next ten years, public school enrollment is expected to increase by more than 20%. To accommodate this growth, the state will have to build an additional 170 schools. State officials anticipate that by 2010 an additional \$1 billion will be needed annually to educate the additional 100,000 students. To mitigate the cost of this expansion, many are proposing a \$2,500 universal tuition tax credit that would encourage parents to enroll their children in private schools thereby saving taxpayers \$1,500 per student as well as reducing the need for additional school construction. **Do you support tuition tax credits as a means of controlling student growth in the public school system?**

_____ Yes _____ No

8. Currently, parents can claim dependent children on their state income taxes. This amounts to \$105 per dependent child for those in the 7% tax bracket. Since

Utah state income taxes are allocated only for education, some argue that parents of children in public schools should not get a tax break for using the system for which income taxes are earmarked. Some say that offering an income tax exemption for children who happen to attend public schools would be like offering a fuel tax exemption to people who drive on I-15.

Would you favor eliminating the dependent exemption for children in the public schools?

_____ Yes
 _____ Yes, but only if income tax rates were cut so that the entire change was revenue neutral.
 _____ No

9. The Utah Taxpayers Association provides its members several important services designed to increase taxpayers' awareness of issues and involvement in tax policy. Please indicate if the service is important to you (1=very important, 5=not important) and then grade our performance (A, B, C., etc.).

Rank	Grade	
_____	_____	Tax Alerts
_____	_____	Exposure in the Media
_____	_____	Newsletter
_____	_____	Audits of Local Budgets
_____	_____	Lobbying at Legislature

10. Following is a list of recent Taxpayer Association victories. Please rank them in importance to you.

- _____ a. Passage of the \$25 million tax cut package during the 2001 legislative session - including an \$18 million income tax cut.
- _____ b. Decreasing the proposed increase in the Salt Lake County Municipal Services tax by \$930,000.
- _____ c. Defeated proposed bonds totaling a combined \$53.4 million. Repayment of these bonds would have required increased property taxes.
- _____ d. Decreased proposed Box Elder County property tax increase by \$384,000.

Your Comments _____

Key Tax Bills Identified

January 8th marks the beginning of another general session of the Utah State Legislature. Following is a list of key bills and bill requests that have pre-filed for the upcoming legislative session. This list also includes potential bills that have not yet been officially requested. You can track their progress during the session at www.utahtaxpayers.org. You can also track these bills through the Utah Legislature's web site at: www.le.state.ut.us/Documents/bills.htm

Numbered Bills

HB 50 (Harper) Individual income tax - eliminates marriage tax penalties.

HB 51 (Harper) Sales and use tax - exempts repair parts and labor from sales tax.

HB 201 (Harper) Property tax - increases the minimum requirements to impose a judgement levy from the lessor of 1% of revenues or \$1,000 to 2% of revenues or \$10,000.

HB 85 (Way) Water Conservancy Task Force - creates taskforce to study water conservation, including elimination of property taxes for water operating expenses and the dredging of Utah Lake for enhancement of storage capacity and water quality.

SB 31 (Bramble) Individual income tax - adjusts income tax bracket for inflation.

SB102 (Stephenson) Enforcement of bid requirements on county or municipal construction projects.

Unnumbered Bill Requests

Sales tax (Waddoups) - repeals sales tax on food.

Severance tax (Seitz) - authorizes counties to receive severance tax revenues above a certain threshold when state severance taxes exceed that threshold. Currently, only the state receives the severance tax.

Property tax (Mayne) - applies 45% exemption to secondary residences.

Individual income tax (Bramble) - grants an income tax deduction to non-active personnel called into active duty to offset the reduction in pay they will receive.

Government entities (Stephenson) - Creates a taskforce to study the taxation of government enterprises that compete with the private sector.

Legislature (Hickman) - allows legislature to call itself into session.

Public Service Commission (Mayne) - provides for election of public service commission.

Potential Bills

Individual/corporate income tax - allows tuition tax credits for parents who send their children to private K-12 schools.

Property tax - modifies Truth-in-Taxation law and reduces the amount and type of information tax entities are required to provide in public notices of tax increases.

Franchise fees - allows counties to impose a utility franchise fee in the unincorporated areas

Sales tax - allows Salt Lake County to let residents vote on a four-year, 1/4 cent sales tax increase to finance a homeless trust fund.

Property tax - authorizes the certified tax rate to be calculated based on budgeted property tax revenues rather than on revenues actually received.

Property tax - increases exemption on primary residences to 60%

Restaurant sales tax - imposes a 1% restaurant sales tax on convenience stores and food store delis.

2002 Directory of Utah Legislators

		Phone: 538-1029		HOUSE		Fax: 538-1908	
Dist.	City	Representative	Address	City	Zip	Work	Home
1	D	Eli H. Anderson	8790 West Highway 102	Tremonton	84337	(435) 854-3760	(435) 854-3760
2	R	Ben C. Ferry	905 N. 6800 W.	Corrine	84307	(435) 744-2997	(435) 744-2997
3	R	Craig W. Butters	540 S. 1600 W.	Levinston	84320	(435) 258-2559	(435) 258-5010
4	R	Loraine Pace	435 E. 900 N.	Logan	84321	(435) 753-6154	(435) 753-6154
5	R	Brent D. Parker	2953 W. 6900 S.	Wellsville	84334	(435) 245-7555	(435) 245-6275
6	R	Martin R. Stephens	3159 North Higley Road	Farr West	84404	(801) 538-1930	(801) 731-5346
7	R	Glenn A. Donnelson	874 E. 2100 N.	North Ogden	84414	(801) 782-2640	(801) 782-2640
8	R	Joseph G. Murray	1030 Peach Drive	Ogden	84404	(801) 393-7062	(801) 393-7062
9	D	Neil A. Hansen	1031 Capitol St.	Ogden	84401	(801) 564-0862	(801) 476-1110
10	D	Lawanna "Lou" Shurtliff	5085 Aztec Dr.	Ogden	84403	(801) 479-0289	(801) 479-0289
11	R	Carl R. Saunders	2128 E. Eastwood Blvd.	Ogden	84403	(801) 476-7070	(801) 476-1110
12	R	Gerry A. Adair	5433 South 3100 West	Roy	84067	(801) 773-9250	(801) 773-2125
13	R	Paul Ray	637 N. 1360 W.	Clinton	84015	(801) 778-8496	(801) 774-0624
14	R	Don E. Bush	138 Locust	Clearfield	84015	(801) 825-3210	(801) 825-3210
15	R	Doug Aagard	1055 W. 150 S.	Kaysville	84037	(801) 778-8384	(801) 546-3935
16	R	Kevin S. Garn	2206 E. Summerwood Drive	Layton	84040	(801) 776-0232	(801) 544-3533
17	R	Marda Dilree	379 Shephard Ridge Road	Farrington	84025	(801) 560-4455	(801) 451-2773
18	R	Roger Edward Barrus	322 E. 500 N.	Centerville	84014	(801) 324-3002	(801) 292-7988
19	R	Sheryl L. Allen	620 Larsen Drive	Bountiful	84010	(801) 402-5416	(801) 295-8576
20	R	Richard M. Siddoway	243 E. 3100 S.	Bountiful	84010	(801) 538-7736	(801) 294-4185
21	D	James Gowans	240 South 200 West	Tooele	84074	(435) 882-2120	(435) 882-2120
22	D	Carl Duckworth	2901 S. 8750 W.	Magna	84044	(801) 569-6526	(801) 250-0728
23	D	Duane Bourdeaux	870 North Cornell Street	Salt Lake City	84116	(801) 596-9081	(801) 596-8784
24	D	Ralph Becker	282 Canyon Road	Salt Lake City	84103	(801) 355-8816	(801) 364-1656
25	D	Scott Daniels	1171 Laird Ave.	Salt Lake City	84105	(801) 582-8080	(801) 582-8080
26	D	Fred J. Fife I I I	842 W. 900 S.	Salt Lake City	84104	(801) 521-6440	(801) 521-7383
27	D	David Litvack	181 Edith Ave.	Salt Lake City	84111	(801) 359-5211	(801) 596-0187
28	R	Alton Bradshaw	1931 Browning Avenue	Salt Lake City	84108	(801) 581-9646	(801) 581-9646
29	D	Brent H. Goodfellow	3620 South 6000 West	West Valley City	84128	(801) 957-3313	(801) 968-0626
30	D	Jackie Biskupski	753 E. Roosevelt Ave.	Salt Lake City	84105	(801) 296-5014	(801) 484-8369
31	D	Ty McCarthey	1288 E. Crystal Ave.	Salt Lake City	84106	(801) 631-1515	(801) 466-3558
32	R	Ron Bigelow	4658 Water Wood Drive	Salt Lake City	84120	(801) 627-2648	(801) 298-4185
33	D	Neal B. Hendrickson	3402 West 4100 South	West Valley City	84119	(801) 969-8920	(801) 969-8920
34	R	Kory M. Holdaway	4352 Rupp Ct.	Taylorsville	84119	(801) 263-6153	(801) 964-6360
35	D	Judy Ann Buffmire	765 East 4255 South	Murray	84107	(801) 266-1862	(801) 266-1862
36	R	Lamont Tyler	3810 Eastwood Lane	Salt Lake City	84109	(801) 581-6920	(801) 272-1218
37	D	Carol Spackman Moss	2712 E. Kelly Ln.	Holladay	84117	(801) 272-6507	(801) 272-6507
38	D	Eric Hutchings	5968 S. Salem Ave	Kearns	84118	(801) 963-2639	(801) 963-2639
39	D	Cindy Beshear	P. O. Box 18728	Salt Lake City	84118	(801) 964-8006	(801) 957-0840
40	D	Patricia W. Jones	4571 Sycamore Dr.	Salt Lake City	84117	(801) 322-5722	(801) 278-7667
41	D	Patrice Arent	6281 S. Havenbrook	Salt Lake City	84121	(801) 538-1650	(801) 272-1956
42	R	Peggy Wallace	3297 Green Mesa Way	West Jordan	84088	(801) 965-3010	(801) 233-9041
43	R	Wayne A. Harper	6683 Nottingham Drive	West Jordan	84084	(801) 569-5121	(801) 566-5466
44	R	Chad E. Bennion	136 E. 4800 S.	Murray	84107	(801) 468-2876	(801) 281-1607
45	R	Morgan Philpot	P. O. Box 1787	Sandy	84091	(801) 568-7787	(801) 568-7787
46	D	Karen W. Morgan	8378 Austrian Way	Salt Lake City	84121	(801) 943-0067	(801) 943-0067
47	R	Bryan D. Holladay	9024 Judd Lane	West Jordan	84088	(801) 355-1234	(801) 280-6404
48	D	Trisha Curtis	1783 East 9880 South	Sandy	84092	(801) 572-2325	(801) 572-2325
49	R	Greg J. Beck	P O Box 2084	Sandy	84091	(801) 569-5141	(801) 943-3091
50	R	Merlynn T. Newbold	10454 S. 1440 W.	South Jordan	84095	(801) 574-0142	(801) 574-0142
51	R	John Swallow	1260 E. Bell View Circle	Sandy	84094	(801) 234-7069	(801) 252-8201
52	R	Dave Hogue	13150 South 2900 West	Riverton	84065	(801) 253-7586	(801) 254-1668
53	R	David Ure	661 South Lambert Lane	Kamas	84036	(435) 783-2487	(435) 783-4650
54	R	Gordon Snow	688 W. Lagoon S I - 1	Roosevelt	84066	(435) 722-4403	(435) 722-4162
55	R	Jack A. Seitz	858 West 200 North	Vernal	84078	(435) 789-1552	(435) 789-0650
56	R	David N. Cox	7812 N. 8350 W.	Lehi	84043	(801) 768-7020	(801) 768-8759
57	R	Bradley A. Winn	1178 N. 850 E.	Pleasant Grove	84062	(801) 222-8045	(801) 319-4471
58	R	Jim Ferrin	1373 S. 740 E.	Orem	84097	(801) 224-9867	(801) 224-6823
59	R	Mike Thompson	1010 W. 1420 N.	Orem	84057	(801) 226-5032	(801) 226-5032
60	R	Katherine Bryson	833 South 300 West	Orem	84058	(801) 227-9418	(801) 226-2061
61	R	Margaret Dayton	97 W. Westview Dr.	Orem	84058	(801) 221-0623	(801) 221-0623
62	R	Jeff Alexander	260 S 1060 W.	Lindon	84042	(801) 224-8666	(801) 375-1092
63	R	Steve Clark	968 E. Fir Ave.	Provo	84604	(801) 375-1260	(801) 374-6927
64	R	Becky Lockhart	1754 S. Nevada Ave.	Provo	84606	(801) 377-7428	(801) 377-7428
65	R	Matt Throckmorton	388 W 100 S	Springville	84663	(801) 489-8342	(801) 489-8342
66	R	Glenn Way	3511 Fairway Circle	Spanish Fork	84660	(801) 370-0549	(801) 798-2295
67	R	Darin G. Peterson	451 E. 1250 N.	Nephi	84648	(435) 623-2271	(435) 623-2271
68	R	Michael R. Styler	1755 West 5500 South	Delta	84624	(435) 864-5660	(435) 864-3077
69	D	Brad King	635 North 500 East	Price	84501	(435) 613-5268	(435) 637-7955
70	R	Bradley T. Johnson	30 N Main	Aurora	84620	(435) 529-7443	(435) 529-3227
71	D	Max W. Young	2420 S Hwy 191	Moab	84532	(435) 259-4542	(435) 259-4542
72	R	DeMar "Bud" Bowman	109 North 800 West	Cedar City	84720	(435) 676-8808	(435) 586-8174
73	R	Tom Hatch	P O Box 391	Panguitch	84759	(435) 676-8808	(435) 676-2214
74	R	David Clark	1831 Red Mountain	Santa Clara	84765	(435) 628-4479	(435) 628-5108
75	R	Stephen H. Urquhart	37 W 1070 S Ste. 102	St. George	84770	(435) 628-7777	(435) 673-4424

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1	D	Paula F. Julander	1467 Penrose Dr.	Salt Lake City	84103	(801) 538-1405	(801) 363-0868
2	D	Alicia Suazo	1307 Garnette Street	Salt Lake City	84116	(801) 521-3751	(801) 521-3751
3	D	Gene Davis	865 Parkway Ave.	Salt Lake City	84106	(801) 263-7108	(801) 484-9428
4	R	Howard Stephenson	1038 East 13590 South	Draper	84020	(801) 972-8814	(801) 576-1022
5	R	D. Chris Butters	9241 S. Lisa Ave.	West Jordan	84088	(801) 961-0535	(801) 961-0535
6	R	Michael G. Waddoups	2005 West 5620 South	Salt Lake City	84118	(801) 355-1136	(801) 967-0225
7	D	Karen Hale	2564 Maywood Dr.	Salt Lake City	84109	(801) 538-1086	(801) 484-6642
8	R	Carlene M. Walker	4085 E. Prospector Dr.	Salt Lake City	84121	(801) 733-4599	(801) 733-4599
9	R	Steve Poulton	4524 Briarcreek Drive	Salt Lake City	84117	(801) 484-4477	(801) 272-4338
10	R	Al Mansell	6995 S Union Park Center #100	Salt Lake City	84047	(801) 567-4200	(801) 942-6019
11	D	Eddie P. Mayne	5044 West Bannock Circle	West Valley City	84120	(801) 972-2771	(801) 968-7756
12	D	Millie M. Peterson	7131 West 3800 South	West Valley City	84128	(801) 581-7203	(801) 250-5944
13	D	Ron Allen	835 Lakeview	Stansbury Park	84074	(801) 977-0100	(435) 882-3535
14	R	John L. Valentine	857 East 970 North	Orem	84097	(801) 373-6345	(801) 224-1693
15	R	Parley Hellewell	492 S. 1000 W.	Orem	84058	(801) 226-3033	(801) 226-3034
16	R	Curtis S. Bramble	3663 N. 870 E.	Provo	84604	(801) 226-3663	(801) 373-1040
17	R	Bill Wright	P. O. Box 178	Elberta	84626	(801) 226-3663	(801) 667-3333
18	D	D. Edgar Allen	4317 Fern Dr.	Ogden	84403	(801) 392-1050	(801) 392-1050
19	R	David L. Gladwell	3159 N 1075 E.	North Ogden	84414	(801) 737-9160	(801) 782-4130
20	R	Scott K. Jenkins	4385 W. 1975 N.	Plain City	84404	(801) 731-5120	(801) 731-5120
21	R	David H. Steele	3376 West 400 North	West Point	84015	(801) 538-7824	(801) 825-3033
22	R	Terry R. Spencer	1110 N. Kimberly Dr.	Layton	84302	(801) 566-1884	(801) 543-4450
23	R	Dan R. Eastman	968 Canyon Crest Dr.	Bountiful	84010	(801) 295-5133	(801) 295-5133
24	R	Peter C. Knudson	1209 Michelle Dr.	Brigham City	84302	(435) 723-6366	(435) 723-2035
25	R	Lyle W. Hillyard	175 East First North	Logan	84321	(435) 752-2610	(435) 753-0043
26	R	Beverly Evans	H C 65 Box 36	Altamont	84001	(435) 722-4523	(435) 454-3719
27	D	Mike Dmitrich	566 North Dover Circle	Price	84501	(435) 637-2875	(435) 637-2875
28	R	Leonard M. Blackham	P O Box 337	Monroni	84646	(435) 436-8125	(435) 436-8489
29	R	John William Hickman	214 N Emerald Dr	St. George	84770	(435) 674-5200	(435) 673-2671

2001 Results of Involvement in the Utah Taxpayers Association

Grass Roots Action

TAXALERTS

1. **Castle Valley Special Service District** \$12 Million Bond
2. **Cedar City** \$6 Million Library Bond
3. **Draper** \$12.2 Million Civic Center Bond
4. **Duchesne School District** \$3.5 Million General Obligation Bond
5. **North Ogden City** \$3.73 Million Recreation Bond
6. **Park City** \$6 Million Ice Rink & Recreation Bond
7. **Snyderville Basin Special Rec. Dist.** \$11 Million Recreation Bond
8. **Washington County** \$23 Million Library/Senior Center Bond
9. **Garfield School District** 6.4% Property Tax Increase
10. **Weber School District** 14% Property Tax Increase
11. **Brigham City** \$276,000 Property Tax Increase
12. **North Logan City** 26.7% Property Tax Increase
13. **Box Elder School District** 3.6% Property Tax Increase
14. **Hooper Water District** 59% Property Tax Increase
15. **Iron County School District** 9.3% Property Tax Increase
16. **Kane School District** 24% Property Tax Increase
17. **Logan City School District** 2.1% Property Tax Increase
18. **North Davis Sewer District** \$48.5 Million Bond
19. **Alpine School District** \$200 Million Bond
20. **Syracuse City** \$9 Million General Obligation Bond
21. **Cedar Hills** \$7 Million Lease Revenue Bond
22. **West Valley City** \$400,000 Property Tax Shift
23. **Weber County** \$22 Million General Obligation Bond
24. **South Salt Lake City** \$10 Million General Obligation Bond

Auditing of Budgets

1. **Analyzed tentative budgets of 29** counties and sent copies to interested members.
2. **Analyzed 40 school district budgets** and sent copies to interested members. Attended seven school budget hearings and offered testimony.
3. **Analyzed 15 major Utah city budgets** and sent copies to interested members. Spoke at eight budget hearings.

Legal Action

1. **Filed an amicus brief** and provided pro bono legal support in the question of whether the Utah Tax Court has the authority to act in class action lawsuits.
2. **Provided deposition testimony** in defense of Utah's new Paycheck Protection law.

Campaigns & Conferences

1. **Hosted** Roundtable meetings regarding manufacturers sales tax exemption and the uniform application of rules for what is exempt.
2. **Hosted** the twenty-third annual "Utah Taxes Now" conference.
3. **Hosted** first annual "Teed off on Taxes" golf tournament.
4. **Addressed** dozens of citizen groups and civic clubs.
5. **Participated** in over 50 radio and television appearances, issued eight major press releases, and quoted in more than 110 newspaper articles.
6. **Hosted** three candidate training seminars for state and local candidates to educate them on tax policy.
7. **Hosted** the 2000 Pre-Legislative Conference with legislators and business leaders to discuss up-coming tax proposals.

Lobbying & Committees

1. **Lobbied** the 2001 legislative general session.
2. **Successfully supported** HB 179 (Paycheck Protection) which stopped public employee unions from using state resources to collect funds for political purposes.
2. **Preserved** Truth-in-Taxation law.
3. **Monitored** Tax Review Commission Meetings.
4. **Monitored and testified** at Revenue and Taxation Interim Committee, Telecommunications Sub Committee, Tax Review Commission, Government Revenue & Taxation Taskforce and other interim meetings.
5. **Testified** at a task force meeting studying how to enhance public education funding, emphasizing the need for a strong economy.

Tax Savings

Assisted in the following tax victories:

Passed 2001 Legislative Tax Cut Package	\$25,000,000
Decreased Proposed Box Elder County Tax Increase	384,000
Decreased Proposed Kane County School District Tax Increase	330,000
Decreased Salt Lake County Municipal Services Tax Increase	930,000
Defeated North Ogden Recreation Bond	3,730,000
Defeated Park City Racquet Club Bond	2,000,000
Defeated South Ogden City Purchase of Ogden Athletic Club	6,700,000
Defeated Syracuse City Recreation Center Bond	9,000,000
Defeated Weber County Library Bond	22,000,000
Defeated South Salt Lake City Bond	10,000,000

TOTAL 2001 SAVINGS

\$80,074,000