



2012 Watchlist				() indicates recommended position					
Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
PRIORITY BILLS									
HB 15	Statewide Adaptive Testing	Hughes	turns UPASS into a computer adaptive testing model		S	P	P	P	
HB 81, 1st Sub	City or town option sales and use tax amendments	Dee	extends the expiration of the .1% option sales tax increase associated with the hold harmless creating nearly 30 years ago on the distribution of local option sales tax to 2030		O	P	P		
HB 210	Severance Tax Amendments	Nielson	Reverses the severance tax grab from the 2011 session	FN: Reduce GF revenue by \$48M in 2013, and \$96M annually thereafter	S	P	F		
HB 384	Sales and use tax retailer nexus amendments	Harper	expands the definition of nexus for remote sellers by using the presence of affiliates to trigger nexus; also removes the nexus exception provided to Cabela's		S	P			
HB 385	Sales and use tax - Seller notice requirements	Harper	requires out of state sellers to notify UT purchasers that sales tax may be due, and should consult UT law to find out what tax obligation exists	FN: No Impact Includes a constitutional note re: Commerce Clause	S	F			
HJR 6, 2nd Sub	Joint Resolution on Severance Tax	Nielson	constitutional amendment to put all severance taxes in the severance tax trust fund. 25% of first \$50M, 50% of second \$50M and 75% of remaining		S	P	P		
SB 24	Research Tax Credit Amendments	Valentine	Repeals the expiration date for these tax credits	Rev & Tax Committee bill	S			N/A	P
SB 27	Amendments to Revenue and Taxation Title	Stephenson	Reverses Supreme Court decision disallowing refunds of erroneously paid sales taxes		S			P	P
SB 46	Agriculture Sustainability Act	Jenkins	requires rollback taxes in countie (1st, 2nd, 3rd) and optional (4th, 5th and 6th) be put into a conservation fund		O				
SB 137	Financial Transparency Website	Niederhauser	requires interlocal entities to publish financial information on state transparency website		S	P		P	P
SB 138	Health Insurance Mandate Accountability Amendments	Weiler	Requires that health insurance mandates passed after Jan. 1, 2012 must also apply to charter, public or higher ed schools		S			P	P
SB 262	State park contracting	Hinkins	Boxcar bill						
NUMBERED BILLS									
House Bills									
HB 28	Economic Development Task Force	Wilson	creates a task force to advise to increase economic production in Utah	FN: \$46K from GF in 2013; members must include rep from SL Chamber, Manufacturers Association	S	P	P	P	
HB 30	Unemployment Insurance Amendments	Peterson	reduces the UI contribution rate from 9% plus the social contribution rate to 7% plus the social contribution rate; caps the 2012 social contribution rate @ .4% for 2012; sets the reserve factor at 2.0, when the reserve fund is insolvent	FN: loss of \$9.2M in 2012, \$20M in 2013 and \$7.3M in 2014 - all from Unemployment Compensation Fund	s				
HB 31	Taxes and Fees on Emergency Medical Aircraft	Painter	Imposes a \$100 registration fee on helicopters exempt from property tax and used 95% of the time for emergency medical transport	Rev & Tax committee bill; FN: (\$9,800) from Aeronautics Restricted Account	s	P	P	P	P



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HB 34	Sales and Use Tax Act Revisions	Harper	The repeal of a tax applies to a billing period if the billing statement for the billing period begins on or after the the repeal's effective date	Rev & Tax committee bill; FN: No impact	s	N/A	P	P	P
HB 35	Extension of Recycling Market Development Zone Tax Credits	Harper	moves the repeal date on these tax credits to Jan. 1, 2021	Rev & Tax committee bill; FN: (\$2.1M annually from Education Fund)	s	P	P	P	
HB 36	Sales and Use Tax - Computer Software and Other Tangible Personal Property Amendments	Harper	defines computer software maintenance contract, and optional computer software maintenance contract (ocsmc); if ocsmc is part of a non-itemized bill, the ocsmc is 40% taxable; clarifies when detaching prewritten computer software from tangible personal property not attached to real property is a repair/renovation of tangible personal property	Rev & Tax committee bill; priority bill for UTC; FN: Unknown - for each 1% change, could be a \$6,700 fiscal impact	s	N/A	P	P	P
HB 41	Property Taxation of Business Personal Property	Painter	increases the exemption for tangible personal property for businesses from \$3500 to \$25,000	Rev & Tax committee bill; FN: overall no impact, but will shift property taxes by \$12M	m	Held			
HB 50	Repeal of Election Campaign Fund and Related Tax Return Designation	Dougall	repeals the Election campaign fund, and the income tax return designation	FN: \$120,000 to GF	s	P	P		
HB 59	Alcoholic Beverage Control Act - Liquor Revenues for Public Education	Bird	appropriates 10% of gross liquor revenues (\$31.6M) in liquor revenues for public ed	not sure whether liquor revenues are a good public ed revenue source; probably would crimp ability to privatize operations on wholesale or retail side	m				
HB 69	Insurance coverage for autism spectrum disorders	Menlove	insurance mandate for autism spectrum disorders; minimum annual coverage is at least \$50K, with an inflator tied to CPI		O				
HB 75	Property taxation of low income housing	Draxler	requires owner of a property subject to a low-income housing covenant to provide info to county assessor regarding the continuing compliance with the covenant, and financial statements for the property; provides for penalties if fail to make required disclosures	FN: No impact	m	P	P		
HB 80, 1S	Reorganization of administrative support functions in state agencies	Harper	Requires DAS to study how to consolidate administrative functions for 10 agencies; requires DHRM to provide payroll services to executive branch entities; appropriates \$600K in dedicated credits to DHRM, and decreases DHRM payroll fee/FTE by \$20	FN: lose \$50K from GF in FY 2013, and gain \$428K annually thereafter	s	P			
HB 91, 1st S.	Utah enabling act litigation	Sumsion	requires AG to file an action seeking enforcement of the Enabling Act	Appropriates \$350K to the AG for the litigation	m	P			
HB 101	Tax Credits for Employing a Homeless Person	King	provides nonrefundable tax credits for employing a homeless person	FN: \$144,000	O	P	P		
HB 106	Limitation on collective bargaining	Grover	limits topics subject to collective bargaining by public employees to salaries and benefits		S				
HB 112	Adoption tax credit amendments	Gibson	provides a nonrefundable tax credit for adoption of a child, and a refundable credit if the child has a special need	only available if adoption expenses are at least \$25K; credit capped at 5% of expenses	O				



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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 123	Education savings accounts	Dougall	allows HS students to spend their ed dollars a la carte fashion, and use unexpended after 4 years on in state higher ed		S	Held			
HB 136	Budget reserve accounts amendments	Sumsion	appropriates 10% of growth in sales tax revenues into a new account, which can be accessed if the fed. gov't stops funding; if account balance gets to 30% of fed funds, then 10% is decreased to amount necessary to assure 30% level; does not apply if 1 of 3 previous FYs had an operating deficit at end of FY	FN: lose \$20M ongoing from Gen. Fund, into Federal Fund Budget Reserve Account	O				
HB 138	State Tax Commission report on tax provisions	Briscoe	requires Tax Commission to report to Legislature and post on Transparency Website how much revenue the state lost from the various income, property and sales tax credits and exemptions	FN: No impact	O				
HB 146	K-12 education amendments	Sumsion	Boxcar bill						
HB 147	Online education amendments	Last	repeals SB 65 by preventing students from participating in an online education program beyond what is offered by their district of residence		O				
HB 148	Transfer and taxation of public lands	Ivory	requires the state to assume title of federal lands in U.S. by Dec. 31, 2014; if state sells these lands, requires state to retain 5% in permanent State School Fund	FN: No Impact, though does include a constitutional note	m	P			
HB 149	Online education survey	Eliason	requires State Board to establish a pilot online school survey for parents, students and teachers to evaluate each other across a variety of important variables	FN: \$40K from EF one time in 2013	s				
HB 156	Public education program amendments	Newbold		FN: No impact	s				
HB 158	Student base budgeting	Butterfield	first attempt at moving school dollars to the school level, per formula		s				
HB 160	Teacher retention and termination	King	Boxcar bill						
HB 171	Necessarily existent small school funding amendments	Mcliff	Boxcar bill						
HB 174	Sales and Use Tax Allocations for Water Resources Construction Fund	Painter	earmarks 15% of the growth in sales tax revenues from current FY into the Water Resources Construction Fund	earmarking of future revenue growth seems like really bad policy, and is becoming increasingly common	O	P			
HB 178	Government law modifications	Galvez	Boxcar bill						
HB 179	Local district amendments	Handy	Boxcar bill						
HB 181	General government amendments	Doughty	Boxcar bill						
HB 200	Individual Income Tax Credit for Use Tax Liability	Nielson	creates a non-refundable tax credit against individual income tax for use taxes paid; no carryforward or carry back allowed	retrospective to Jan. 1, 2012	m	Held			



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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 206, 1S	Curriculum Options for Secondary School Students	Dougall	allows students to attend an ATC, if they believe the ATC will better achieve the students' career and technical education	FN: UCAT may see an increased marginal cost of < \$10 per membership hour; Programs funded thru MSP will see a savings, depending on the number of ADMs	s	P	P		
HB 207	Requirements to Create School Districts	Dougall	lowers the threshold for creating a new school district from 50,000 residents to 30,000 residents	By 2014, enables another 17 cities to create their own school district, which represents 27% of the taxable base in the affected districts	m				
HB 209	Utah Lands Protection Act	Cox	creates a mechanism for the state to reclaim federal lands, and then sell those lands; when sale occurs, 5% of proceeds must go to State School Fund	FN: No impact	m				
HB 211	Insurance coverage for amino-acid based formula	Moss	insurance mandate requiring coverage for amino-acid based formula	FN: \$21,900 one time GF for rule development	O				
HB 212	Dividing School Districts	Bird	Requires school district splits to be approved by a majority of the voters in all affected districts	FN: No impact	m	F			
HB 218	Local school board business administrator	McCay	prohibits a local school board from agreeing to automatically renew the contract with a business administrator	FN: No impact	s	P	P	P	P
HB 224	Political subdivisions - Report of receipts of federal money	Ivory	requires local subdivisions to make the same federal receipts report as the state now makes	FN: \$82,300 from GF to compile the local data	s	Held			
HB 242	Insurance billing for athletic trainers	Ray	insurance mandate for athletic trainers	FN: one time cost of \$6,600 from GF - higher insurance premiums	O				
HB 250	Tax credit for a dependent with a disability	Dougall	creates a 75% tax credit for the personal exemption claimed for a person with a disability on federal income tax return	FN: \$761K from EF in 2013, and \$781K from EF in 2014	O	P	P	P	
HB 258	Education funding amendments	Powell	if a secondary school student attends an ATC, that student is to be counted in the sending school's ADM	FN: Annual loss of \$4.2 million from the Education Fund	O	P			
HB 261	Dividing of school districts amendments	Sumsion	If a school district splits, requires the new and remaining school districts to impose various property tax levies, regardless of the property tax bases of the two districts	FN: No impact	m	P	P	P	P
HB 264	High occupancy vehicle lane amendments	Sumsion	allows UDOT to raise the speed limit of a HOT lane to 75, if the posted speed in the other lanes is at least 65	FN: No impact, except cost of replacing signs	m				
HB 272, 3S	Pilot program for insurance coverage for autism spectrum disorders	Menlove	requires public employees' benefit and insurance program to establish a pilot program to cover autism spectrum disorders; ties coverage increases to changes in the CPI	FN: \$5.9M from GF/EF annually	O	P			
HB 291	Funding for burying utility lines	Briscoe	allows cities and towns to impose an additional .1% sales and use tax to bury utility lines		O				
HB 292	Taxation of variable life insurance	Bird	converts current 2.25% tax on first \$100K of variable life insurance to flat .08% for all variable life insurance		s				



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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 299	Tax Revisions	Dougall	Reduces state sales tax to 3.5% and state income tax to 4%	FN: loss of \$432M from GF/EF in 2013, and \$609M in 2014	s				
HB 310	State and political subdivision employment amendments	McCay	seniority may not be the central factor in deciding whether to hire or fire someone in muni gov't	FN: No impact	S	Held			
HB 312	Veteran employment tax credit	Ipson	creates a non refundable corporate and individual income tax credit for employing a recently deployed veteran who is collecting or has recently collected unemployment benefits		O	P			
HB 323	Sales and use tax collection amendments	Butterfield	gives person delivering or installing financed personal property the option of remitting sales tax when installed/delivered, or when/as payment is made	need to be sure how broad this bill is (RC Willey); FN should just be one time dollars	S	P	P		
HB 331	School board election provisions	Nielson	Boxcar bill						
HB 332	Transportation amendments	Harper	Boxcar bill						
HB 333	Tax amendments	Harper	Boxcar bill						
HB 336	Electronic high school amendments	Sandstrom	Boxcar bill						
HB 347	Utah state parks management amendments	Ipson	Boxcar bill						
HB 350, 1S	Government payroll amendments	Daw	requires an employer to provide dues checkoff for members of any bonafide labor organization, if the employer provides dues checkoff for any labor organization		s	P			
HB 351	Opt out of executive order on White House rural council	Ivory	Boxcar bill						
HB 352	City library budget amendments	Eliason	Boxcar bill						
HB 353	Charter school funding amendments	Newbold	Boxcar bill						
HB 364	School district budget reporting amendments	Dougall	requires school districts to report revenues and expenses in their CAFRs and on the Transparency website at the school level	FN: one time cost of \$17.6K from GF in FY 2013	s				
HB 365	Revisions to tax	Dougall	sales tax exemption for R&D equipment and for construction materials in life sciences	FN: net loss of \$200K from GF/EF in 2013, and \$600K from GF/EF in 2014	s	P			
HB 371	Tuition reimbursement for private education	Grover	Boxcar bill						
HB 375	Improving student academic learning in schools	Newbold	Boxcar bill						
HB 376	Performance based retention of teachers	Grover	Boxcar bill						



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HB 381	Public education - assessment amendments	Daw	Boxcar bill						
HB 387	Property tax modifications	Harper	Boxcar bill						
HB 392	Charter school funding revisions	Sandstrom	Boxcar bill						
HB 397	Charter school start-up amendments	Dee	Boxcar bill						
HB 398	Allocation of school trust land funds	Herrod	Boxcar bill						
HB 414	School bonding for seismic purposes	Froerer	Boxcar bill						
HB 427	Tax law modifications	Wilcox	Boxcar bill						
HB 428	Education program funding amendments	Bird	Boxcar bill						
HB 436	Zero based budgeting for state agencies	Frank	Boxcar bill						
HB 438	Cigarette and tobacco tax amendments	Ray	Boxcar bill						
HB 441	Charter school enrollment amendments	McCay	Boxcar bill						
HB 447	Charter school enrollment increases	McCay	Removes unnecessary reporting						
HB 449	Public employee status modifications	Dee	Boxcar bill						
HB 450	General government revisions	Dee	Boxcar bill						
HB 476	Amendments to government	Ipson	Boxcar bill						
HB 477	Amendments to general government	Ipson	Boxcar bill						
HB 478	Economic development amendments	Hughes	Boxcar bill						
HB 482	Severance tax funding for certain programs	Ivory	Boxcar bill						
HB 484	Income tax penalties and interest	Cosgrove	Boxcar bill						
HB 495	Property tax - appraiser amendments	Draxler	repeals 36-month time limit for an uncertified or unlicensed appraiser trainee to perform appraisal under the direction of a holder of a certificate			P			
HB 500	Education reporting efficiency amendments	Wilcox	Boxcar bill						
HB 507	Charter school allocations measured by property tax	Dougall	Boxcar bill						



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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HJR 11	Joint resolution on motor vehicle taxes and fees	Dougall	Revenue from any sales and use tax on motor vehicles or on parts or service for motor vehicles is not subject to Subsection (6) of this Section 5 (which focuses on transportation related projects)		m				
HJR 12	Joint Resolution on property tax exemption for certain military personnel	Sandstrom	proposed amendment to the constitution to exempt from property tax National Guard or military reserve personnel who are deployed out of state	FN: \$14,700 from GF for cost of election	m	P	P		
HJR 13	Joint resolution - Tax opinion question	Hughes	Non-binding tax opinion question on .15% statewide arts, heritage, etc tax		m	P			
HJR 14	Joint resolution urging Congress to pass the Marketplace Fairness Act	Eliason	Urges support of Marketplace Fairness Act before Congress		S	P			
HJR 18	Joint resolution on personal property tax	Painter		FN: \$14,700 FY 2013	s				
Senate Bills									
SB 10	College and Career Readiness Assessments	Dayton	replaces UBSKT in 10th grade with a college and career readiness test chosen by State Board; test may include ASVAB, or a test used by colleges to determine college readiness (e.g., ACT, SAT); requires State School Board to create differentiated diplomas; appropriates \$2.2M to State Board for the college and career readiness program	Education Interim Committee bill; FN: additional \$700K from EF ongoing	s	P		N/A	P
SB 23	Life Science and Technology Tax Credit Amendments	Bramble	Applies these tax credit programs to pass through entities	Rev & Tax Committee bill; high priority for UTC; FN: shifts \$300K loss to EF from 2012 to 2013	s			N/A	P
SB 31	Classroom Size Amendments	Morgan	sets standards on class sizes in order for school districts to receive the \$103M+ allocated for class size reduction	FN: \$12.7M - \$31.2M in 2013, and \$17.8 - \$51.1M from EF in 2014; full implementation will be between \$22M and \$67M	m			P	P
SB 54	Amendments related to education funding	McAdams	exempts the statewide basic property tax levy from Truth in Taxation, freezes the personal exemption to the income tax and earmarks 30% of future growth in sales tax for public education.		O				
SB 58	Property tax valuation amendments	Niederhauser	requires an assessor to consider value reduction for certain prior years to determine fair market value		S	P		P	P
SB 59	Income tax contribution for elementary schools	Romero	creates an income tax contribution for elementary schools		s			P	
SB 64	Public education employment reform	Osmond	Requires school districts to evaluate employees performance annually and publish it publicly and links compensation with performance		O			P	
SB 65, 1S	Alternative energy development tax credits	Adams	40% tax credit on projects up to 20yrs; 60% 20-30yrs; 75% 30-40yrs		s			P	
SB 67	Teacher effectiveness and outcomes based compensation	Adams	requires teacher evaluations and directs that teacher evaluations be used as a basis for termination, compensation, and attaining professional teacher status		S				



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SB 69	Assessments area amendments	Niederhauser	would have allowed HOAs to be replaced by a property tax		(o)				
SB 70	Sales and use taxation of short-term lodging	Bramble	require online travel companies to remit the entire cost of room to hotel		(s)				
SB 73	Extended school calendar incentives	Stephenson	Boxcar bill						
SB 74	Tax modifications	Anderson	Boxcar bill						
SB 76	Collaborative performance bonus	Osmond	Boxcar bill						
SB 82	Equal access for teacher association amendments	Madsen	allows equal access for competing teachers associations		s				
SB 93	School Construction Amendments	Jenkins	lowers from 10% to 5% a local school board may demand be withheld in the building of a school until the project is "completed and accepted by the board"	FN: No impact	m	P	P	P	P
SB 95	Use of Payment in Lieu of Taxes Funds	Anderson	requires a county to use PILT payments fir for municipal-type services; only after those funds are exhausted can other fund types be used	FN: No impact	s				
SB 96, 1S	Sales and Use Tax Exemptions for Public Golf Courses	Jenkins	provides a sales and use tax exemption for admission or user fees to a private golf course		S			P	F
SB 97	Grants for Online Testing	Osmond	provides grants for school districts to implement online testing	FN: \$20M from EF in 2013, and \$5M from EF in 2014	m	P		P	P
SB 112	Multi-channel video or audio service tax amendments	Niederhauser	increases the tax credit for the franchise fees paid by the provider from 50% to 100%	lowered fiscal note to 65% of initial FN	m			P	P
SB 116	Armed Forces property tax exemption	Robles	expands the property tax exemption for military members to include members who served in a combat zone in the previous year, instead of being limited to a specific percentage disability	About 250 combat military members would be eligible for a collective \$335K in property tax exemption for FY 2014; statewide, the avg. tax increase would be \$.16 for \$250K home, and \$1.19 for \$1M business	m	P		P	P
SB 122	Urban farming assessment act	Niederhauser	In counties of the 1st class, farms with between 2 and 5 acres of productive agricultural land are taxed as ag land; when land is no longer eligible as ag land, mandates a 10 year rollback		o	P		P	P
SB 124, 3S	County Amendments	Bramble	requires the county mayor to be the budget officer		s	P	P	P	P
SB 129	Unemployment insurance modifications	Bramble	lowers the top UI rate from 9% to 7%	FN: loss of \$9.2M in 2012, \$20M in 2013 and \$7.3M in 2014 - all from Unemployment Compensation Fund	S	P	P	P	P
SB 143	Income tax - pass through entities	Niederhauser	same as last year's pass through bill for estates and trusts, with a mechanism for insuring that a minor beneficiary isn't paying more to file their taxes than they actually owe	FN: Increases revenue to EF by \$3.3M in 2013	s	P	P	P	P



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SB 151, 2S	Student Opportunity Scholarships	Stephenson	tax credit to create scholarships for students who score below proficient on statewide assessments		S			P	
SB 152	Charter school financing	Valentine	Allows charter schools to use moral obligation of state in their bonding process; estimated to lower borrowing costs by about 1%	FN: \$3M decrease to EF one time in 2013	s			P	P
SB 158, 1st S	Delinquent property tax and uniform fee amendments	McAdams	increases the interest rate on delinquent property taxes from 6% to 8%; cannot be higher than 12%	FN: Increase local revenue by about \$2.2M annually	o			Held	
SB 162	Division of school districts	Osmond	before splitting a school district, requires a vote of people living in both proposed school districts	FN: No impact	m				
SB 165	Redevelopment agency amendments	Weiler	technical changes to RDA law	FN: No impact	s			P	
SB 175	School grading amendments	Niederhauser	requires that school grading take effect in 2012-2013		m			P	
SB 178	Statewide online education program amendments	Stephenson	makes changes to SB 65 from 2011		s			P	
SB 185	Amendments to Carson Smith Scholarships for Students with Special Needs Act	Adams	Boxcar bill						
SB 190	Sales and use tax exemptions for research and development	Valentine	enacts a sales and use tax exemption for certain construction materials used in a life science R&D facility	FN: \$4.8M in 2013 and \$4.9M in 2014	s				
SB 193	Local government bonding act amendments	Bramble	says that a bond does not need to be reissued if a lawsuit exceeds the term of the bond		(m)			P	P
SB 196	Software for special needs children	Niederhauser	provides software for children with autism		(m)			P	P
SB 198	Tax credit for business implementation of Veterans preferences	Robles	Boxcar bill						
SB 211	Earned income tax credit	McAdams	enacts a state earned income tax credit		O			P	
SB 212	Restrictions on use of certain revenues for hotel construction and operations	Valentine	Boxcar bill						
SB 215	Teacher induction and remediation assistance pilot program	Osmond	Boxcar bill						
SB 218	Public education engagement reform	Osmond	Boxcar bill						
SB 221	Revenue and tax amendments	Bramble	Boxcar bill						
SB 225	Transportation revisions	Adams	certain registration fees will be deposited into the Transportation Investment Fund of 2005 rather than the Centennial Highway Fund		(m)				

