



2013 Utah Taxpayers Association Legislative Scorecard

The Utah Taxpayers Association annually issues a legislative report card. The 2013 scorecard rates Utah's 104 legislators on twenty-five key taxpayer related bills.

In the House, eight bills supported by the Taxpayers Association received no dissenting votes, therefore the lowest possible score for a Utah Representative (unless there were absences) is 35%. In the Senate, thirteen bills supported by the Taxpayers Association passed without a dissenting vote meaning the lowest possible Senate score (unless there were absences) is 59%.

Senate Summary

The average score in the Senate is 88%. Three senators received a perfect 100% score: Mark Madsen, Wayne Niederhauser and Daniel Thatcher, all Republicans. Pat Jones (73%) and Gene Davis (70%) are the highest scoring Democrats.

No senators scored below 50%. The lowest scoring Republicans are Allen Christensen (77%) and Brian Shiozawa (80%). The lowest scoring Democrats are Luz Robles (58%) and Jim Dabakis (62%).

House Summary

The average score in the House is 81%. Five representatives received a perfect 100% score: Keith Grover, John Knotwell, David Lifferth, Curt Oda and Jon Stanard, all Republicans. Larry Wiley (65%), Rebecca Chavez-Houck (64%) and Janice Fisher (64%) are the highest scoring Democrats.

The lowest scoring Republicans are Lee Perry (67%) and Ronda Menlove (68%). The lowest scoring Democrats are Joel Briscoe (45%), Mark Wheatley (50%) and Carol Spackman Moss (52%).

Bills Considered for the 2013 Utah Taxpayers Association Scorecard

HB 49 1st Sub (Handy) – HB 49 requires the State Board of Education to use a voted and board local levy funding balance in the prior fiscal year to increase the value of the state guarantee per weighted pupil unit in the current fiscal year. Your Taxpayers Association supports the equalization of education funding.
Approved by House 72-0-3. Approved by Senate 26-0-3.
Association Position: Support.

HB 54 2nd Sub (Froerer) – HB 54 expands allowable evidence and representation in property tax appeals process and requires a hearing officer to be certified. Your Taxpayers Association supports a low cost taxpayer friendly appeals process.
Approved by House 71-0-4. Approved by Senate 26-0-3.
Association Position: Support.

HB 67 1st Sub (Froerer) – HB 67 increases the exemption of business tangible personal property to \$10,000 and extends the current personal property on homeowner owned primary residences to rental property that are primary residences. Your Taxpayers Association supports removing burdensome reporting.
Approved by House 71-0-4. Approved by Senate 28-0-1.
Association Position: Support.

HB 75 3rd Sub (Greene) – HB 75 establishes that professional licensing is only appropriate where state has a compelling health/safety interest, and licensing must be the least restrictive means of accomplishing that interest. Your Taxpayers Association supports reduced government regulation.
Approved by House 56-16-3. Approved by Senate 25-0-4.
Association Position: Support.

HB 94 4th Sub (Stratton) – HB 94 renames the Privatization Policy Board to Free Market Protection and Privatization Board, moves it to the Governors Office of Planning and Budgeting and allows the Board to hire outside staff. Your Taxpayers Association supports privatization of appropriate government functions.
Approved by House 54-19-2. Approved by Senate 28-0-1.
Association Position: Support.

HB 139 5th Sub (V. Peterson) – HB 139 creates a Science, Technology, Engineering, and Math (STEM) action center. Your Taxpayers Association supports education and workforce alignment.
Approved by House 68-0-7. Approved by Senate 24-0-5.
Association Position: Support.

Key

A "Y" or "N" in **GREEN** indicates a vote in support of the Taxpayers Association's position. A "Y" or "N" in **RED** indicates a vote in opposition to the Association's position. Absences were not included in vote totals or voting percentages.

Bills Considered for the 2013 Utah Taxpayers Association Scorecard (Cont.)

HB 197 (Hutchings) – HB 197 would have enacted a state earned income tax credit. Your Taxpayers Association opposes creating credits and exemptions that move away from a broad tax base with lower rates.

*Approved by House 41-30-4. Not considered by Senate.
Association Position: Oppose.*

HB 238 (Dunnigan) – HB 238 lowers the licensure requirement for becoming a cosmetologist from 2000 hours to 1600 hours. Your Taxpayers Association supports reduced government regulation.

*Approved by House 69-0-6. Approved by Senate 25-0-4.
Association Position: Support*

HB 274 (King) – HB 274 would have offered a nonrefundable tax credit for employing a homeless person continuously for 6 months. Your Taxpayers Association opposes using the tax code to enact social policy.

*Approved by House 41-33-1. Not considered by Senate.
Association Position: Oppose.*

HB 372 2nd Sub (Ray) – HB 372 would have added an additional tax on nicotine cartridges used with e-cigarettes. Your Taxpayers Association opposes imposing a high tax rate on a narrow base.

Killed by House 44-29-2. Not considered by Senate. Association Position: Oppose.

SB 33 1st Sub (Stephenson) – SB 33 removes sales taxes on equipment used in restaurants and fitness centers where the final sale is subject to sales tax. Your Taxpayers Association supports the removal of double taxation.

*Approved by House 54-15-6. Approved by Senate 29-0.
Association Position: Support*

SB 34 (Stephenson) – SB 34 requires that special elections for bonds and tax related questions can only be held on the regular November election date. Your Taxpayers Association supports maximum voter turnout on tax related ballot issues.

*Approved by House 56-17-2. Approved by Senate 29-0.
Association Position: Support*

SB 35 1st Sub (Harper) – SB 35 increases the exemption on business personal property to \$10,000. Your Taxpayers Association supports removing burdensome reporting.

*Approved by House 71-2-2. Approved by Senate 28-0-1.
Association Position: Support*

SB 81 (Osmond) – SB 81 would have begun a process of equalizing local school district property taxes. Your Taxpayers Association supports equalizing education funding.

*Not considered by House. Approved by Senate 16-12-1.
Association Position: Support*

SB 82 1st Sub (Stevenson) – SB 82 creates a website for parents to access a student learning profile. Your Taxpayers Association supports more transparency in education.

*Approved by House 38-35-2. Approved by Senate 18-10-1.
Association Position: Support*

SB 84 (Adams) – SB 84 removes sales taxes from economic inputs in hotels since sales tax is charged on the final sale. Your Taxpayers Association supports the removal of double taxation.

*Approved by House 63-10-2. Approved by Senate 19-7-3.
Association Position: Support.*

SB 103 (Adams) – SB 103 expands the Carson Smith Scholarship, requiring funding to increase annually. Your Taxpayers Association supports school choice, especially for special needs students.

*Approved by House 68-0-1. Approved by Senate 22-2-5.
Association Position: Support.*

SB 124 1st Sub (Harper) – SB 124 enacts a sales and use tax exemption for business uses of database access such as Lexis Nexus. Your Taxpayers Association supports the removal of double taxation.

*Approved by House 68-0-1. Approved by Senate 24-2-3.
Association Position: Support*

SB 171 (Stephenson) – SB 171 expands the sales and use tax exemption for Internet data systems equipment to include electronic financial payment services. Your Taxpayers Association supports the removal of double taxation.

*Approved by House 68-4-3. Approved by Senate 24-1-4.
Association Position: Support*

SB 172 (Valentine) – SB 172 limits the use of bond proceeds for operations and maintenance and capitalization of interest. Your Taxpayers Association supports transparency in bonding.

*Approved by House 68-2-5. Approved by Senate 26-0-3.
Association Position: Support*

SB 211 1st Sub (Stevenson) – SB 211 limits taxing entities, certain urban renewal projects and RDA's from spending more than the maximum dollar amount. Your Taxpayers Association supports financial prudence by government.

*Approved by House 72-0-3. Approved by Senate 24-0-5.
Association Position: Support*

SB 226 (Harper) – SB 226 expands nexus for sales tax purposes to include certain advertising efforts, bringing equity between in-state and out-of-state sales to Utahns. Your Taxpayers Association supports tax equity between competitors.

*Not considered by House. Approved by Senate 15-12-2.
Association Position: Support*

SB 267 (Adams) – SB 267 would have provided taxpayer subsidies for a 1,000-room hotel near the Salt Palace. Your Taxpayers Association opposes the government picking winners and losers.

Killed by House 39-35-1. Approved by Senate 15-13-1. Association Position: Oppose

SB 271 3rd Sub (Adams) – SB 271 makes technical changes to the original school-grading bill passed in 2011. Your Taxpayers Association supports transparency in education.

*Approved by House 38-36-1. Approved by Senate 18-8-2.
Association Position: Support*

SCR 5 3rd Sub (Stevenson) – SCR 5 expresses support for the goal that 66% of Utah's adults hold a postsecondary degree or certificate by 2020 and 90% proficient reading by 3rd grade. Your Taxpayers Association supports education and workforce alignment.

*Approved by House 71-3-1. Approved by Senate 26-0-3.
Association Position: Support*

Notes

- A floor vote on House Bill 197 was only taken in the House and is therefore only included on the House scorecard
- A floor vote on House Bill 274 was only taken in the House and is therefore only included on the House scorecard
- A floor vote on House Bill 372 was only taken in the House and is therefore only included on the House scorecard
- A floor vote on Senate Bill 81 was only taken in the Senate and is therefore only included on the Senate scorecard
- A floor vote on Senate Bill 226 was only taken in the Senate and is therefore only included on the Senate scorecard