



Utah Taxpayers Association - 2015 Legislative Scorecard

The Utah Taxpayers Association annually releases a legislative scorecard ranking Utah's legislators by their votes on the most important tax-related bills considered during the most recent legislative session. Out of 128 bills the Utah Taxpayers Association tracked during the 2015 legislature, twelve of the most important tax-related bills were used in rating Utah's 104 legislators.

In the House, four bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative (unless there were absences) is 36%. In the Senate, seven bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 70%.

Senate Summary

The average score in the Senate is 81.4%. Three Senators received a perfect 100% score: Margaret Dayton, Deidre Henderson, and Scott Jenkins. The next highest scoring senators are David Hinkins and Howard Stephenson with 90%. The highest scoring Democrat is Karen Mayne (80.0%).

No senators scored below 62%. The lowest scoring Republicans are Peter Knudson (70.0%) and Stuart Adams (71.4%). The lowest scoring Democrat is Jim Dabakis (62.5%).

House Summary

The average score in the House is 78.8%. Ten Representatives received a perfect 100% score: Norm Thurston, Dan McCay, Mike Kennedy, Fred Cox, Marc Roberts, Jon Stanard, Dean Sanpei, Justin Fawson, Jim Dunnigan, and Eric Hutchings. The Highest scoring Democrats are Susan Duckworth, Sandra Hollins, and Brad King, all scoring 81.8%.

The lowest scoring Republicans are Kay McCliff (55.6%) and Mike Noel (60.0%). The lowest scoring Democrats are Patrice Arent (54.5%) and Rebecca Chavez-Houck (54.5%).

Bills Selected for the 2015 Legislative Scorecard

HB 190, 2nd Sub (Webb) – HB 190 tightens up the use of assessment areas by reducing the citizen protest threshold, lengthening the protest period, and establishing a roughly proportional benefit standard for assessment purposes in economic development contexts. Your Taxpayers Association supports transparency and public input in taxation. *Approved by House 60-13-2. Approved by Senate 26-0-3. Association position: Support*

HB 251, 1st Sub (Anderson) – HB 251 requires interlocal entities to follow the same fiscal

procedures and notice requirements required of taxing entities. Your Taxpayers Association supports government transparency and financial accountability.

Approved by House 66-0-9. Approved by Senate 22-0-7. Association position: Support

HB 328, 1st Sub (McCay) – HB 328 removes commodity-based centrally assessed properties from the calculation of new growth in the certified property tax rate. This prevents automatic rate increases on taxpayers. Your Taxpayers

Key:

GREEN indicates legislation and votes in support of the Taxpayers Association's position. **RED** indicates legislation and votes in opposition to the Taxpayers Association's position. Absences are not included in vote totals or percentages.

Bills Selected for the 2015 Legislative Scorecard (Cont.)

Association supports equitable and stable property tax rates.

Approved by House 40-30-5. Not considered by Senate. Association position: Support

HB 330, 1st Sub (Anderson) – HB 330 authorizes certain interlocal entities to issue general obligation bonds and directly levy property taxes with voter approval. Your Taxpayers Association opposes adding another layer of taxation on Utahns.

Rejected by House 30-42-3. Association position: Oppose

HB 362, 6th Sub (Anderson) – HB 362 raises the fuel tax by 5 cents, converts the fuel tax into a 12% rate of the average wholesale price of fuel, and authorizes a quarter cent local option general sales tax for city, county, and transit use. Your Taxpayers Association opposes local option sales taxes and opposes using sales taxes for transportation funding.

Approved by House 44-29-2. Approved by Senate 20-8-1. Association position: Oppose

SB 21 (Henderson) – SB 21 implements a sales and use tax exemption for the purchase or lease of molten magnesium, a manufacturing input. Your Taxpayers Association supports removing double taxation by taxing final consumption rather than business inputs.

Approved by Senate 26-0-3. Approved by House 73-0-2. Association position: Support

SB 94, 1st Sub (Stephenson) – SB 94 clarifies current Utah code to allow for a refund of an overpayment of corporate franchise or income tax. Your Taxpayers Association supports fair and equitable taxation.

Approved by Senate 27-0-2. Approved by House 73-0-2. Association position: Support

SB 97, 3rd Sub (Osmond) – SB 97 increases the statewide minimum basic levy (property tax) by \$75 million to be used for school district property tax

revenue equalization. Your Taxpayers Association opposes higher property taxes, especially in a year of surplus.

Approved by Senate 20-9-0. Approved by House 43-31-1. Association position: Oppose

SB 165, 1st Sub (Bramble) – SB 165 sets parameters on the ability of counties to appeal to the Tax Commission for a higher valuation of centrally assessed properties. Your Taxpayers Association supports the prevention of nuisance appeals.

Approved by Senate 21-0-8. Approved by House 64-3-8. Association position: Support

SB 182, 1st Sub (Bramble) – SB 182 expands the manufacturers sales and use tax exemption to cover drilling equipment with an economic life of less than three years. Your Taxpayers Association supports removing double taxation by taxing final consumption rather than business inputs.

Approved by Senate 22-0-7. Approved by House 69-3-3. Association position: Support

SB 201 (Stephenson) – SB 201 clarifies existing law to allow a sales and use tax exemption on research and development business inputs. Your Taxpayers Association supports removing double taxation by taxing final consumption rather than business inputs.

Approved by Senate 28-0-1. Approved by House 70-0-5. Association position: Support

SB 267, 1st Sub (Adams) – SB 267 removes the three-year economic life provision of the existing manufacturers sales tax exemption, expanding the exemption to all business inputs of consumable goods. Your Taxpayers Association supports removing double taxation by taxing final consumption rather than business inputs.

Approved by Senate 20-8-1. Not considered by House. Association position: Support

Notes

- Absences are not included in vote totals or percentages, meaning that several absences may push a legislator's final score unrepresentatively high or low.
- A floor vote on House Bill 328 was only taken in the House and is therefore only included on the House scorecard.
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- A floor vote on Senate Bill 267 was only taken in the Senate and is therefore only included on the Senate scorecard.