



# THE UTAH TAXPAYER

A PUBLICATION OF THE UTAH TAXPAYERS ASSOCIATION

## Taxpayers to Pay More Following 2015 Legislative Session

Utah taxpayers took one hit after another during the 2015 legislative session. From increases in property and fuel taxes to the legislature giving the green light to two local option sales taxes, taxpayers will remember this session as a painful one.

Utahns will see the statewide property tax levy raised by \$75 million to help narrow the funding gap among Utah's school districts. This tax increase will result in a \$48 rise in property taxes for a home worth \$250,000. Business owners of a property valued at \$1 million will see an increase of \$348.

Your Taxpayers Association met several times with the bill's sponsor, Sen. Aaron Osmond (R-South Jordan), to discuss alternative methods of closing the gap among Utah's more affluent school districts and the districts that aren't as fortunate. Osmond declined to include any of the Association's suggestions and chose to keep the large tax increase as part of the bill.

As for Utah's fuel tax, taxpayers will now pay five cents more at the pump starting in January 2016. But that's not all; once the wholesale price of gas rises above \$2.45 per gallon, taxpayers will see additional rate increases when they fill up their vehicles. The state will be allowed to collect higher fuel taxes until the rate reaches 40 cents per gallon. Essentially, lawmakers put in place a

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### 37th Annual "Utah Taxes Now" Conference

The Utah Taxpayers Association will be hosting its annual "Utah Taxes Now" conference on **Thursday, May 28, 2015** at the Grand America Hotel. Leaders from the Utah House of Representatives, state Senate, the Governor's office, policy experts and community leaders will cover a broad range of tax issues. A full agenda of topics and speakers will be available soon. CLE and CPE credit will be offered.

### "Teed Off On Taxes" Golf Tournament

Join the Utah Taxpayers Association for the annual "Teed Off On Taxes" golf tournament on **Thursday, June 11, 2015** at the Eaglewood Golf Course in North Salt Lake. Sponsorship opportunities are available.

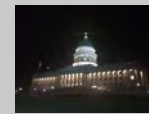
Register for the "Utah Taxes Now" Conference and the "Teed Off On Taxes" Golf Tournament by contacting Heidi Erickson at [heidi@utahtaxpayers.org](mailto:heidi@utahtaxpayers.org) or calling (801) 972-8814.

**APRIL 2015**  
VOLUME 40



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## My Corner: Education Spending - Glass Half Full or Half Empty?

Taxpayers need to know that the Utah Legislature spent *a lot* of money this year. The biggest beneficiary of Utah's growing economy and the accompanying huge budget surpluses was Public Education. But you wouldn't

know it judging from some of the comments made by education advocates near the close of the session.

It's always good for elected officials to hear from constituents, and when citizens show up en masse, it can send a powerful message. Such was the case on the final Monday before the legislature adjourned.

While the House and Senate were meeting that evening, school buses arrived carrying hundreds of educators and administrators. They crowded into the Capitol rotunda, insisting the legislature approve Governor Gary Herbert's proposed 6.25% increase in the weighted pupil unit (WPU) - the basic funding unit for public education. Those present heard well-orchestrated speeches critical of the parsimonious Legislature. Chanting "six point two five, six point two five . . ." protestor shouts echoed through the Capitol.

When the legislature passed the final education budget before the conclusion of the 2015 legislative session, the budget included a 4% increase to the WPU.

Newly appointed State Superintendent Brad Smith was asked his opinion of those at the rally who didn't appreciate the 4% increase the legislature provided. He said the ralliers reminded him of a child at Christmas complaining about not getting enough presents. The superintendent later apologized for his remarks, saying he was indulging himself "in the old rhetoric of criticism and blame."

But did the Superintendent

have a point? How much of an increase in education funding would be enough?

The 4% WPU increase is not even the whole story. School officials and union leaders know very well that the WPU is only a portion of total education funding, but they are slow to let their employees and members know. And the media? Don't count on them to accurately report the education funding increases provided by the legislature.

When all funding increases are considered, Utah public schools will see a \$374 million, or 9.4% increase in education spending over the current year. This provides a total of \$4.371 billion in education funding for the school year ending in June of 2016.

Meanwhile, the "education establishment" (the UEA Teachers Union, School Boards Association, Superintendents Association, and State PTA) generally opposed legislation that would send tools and resources directly to students and teachers in the classroom. The establishment worked hard to preserve the "trickle down" funding model that keeps spending decisions in the hands of bureaucrats most removed from the classroom.



*Protestors convene in the Capitol rotunda demanding higher education funding.*

The education establishment opposed legislation to provide teachers and schools with more computers and digital learning software that would give students immediate feedback while doing homework.

The establishment opposed new programs to provide students with opportunities for computer coding, applied physics, and an online tool to assist students to be fully-informed as they make plans for college and careers.

The establishment opposed a measure that would have given students access to higher quality teachers through distance learning.

The establishment even opposed a measure sponsored by Democrat Representative Carol Moss, a former high school English teacher, to provide English teachers with the ability to give students immediate feedback with writing assignments, reading comprehension, and spelling and vocabulary improvement.

Finally, the establishment also opposed SB 235, the school turnaround legislation, which provides for the replacement of faculty and staff in the state's lowest performing schools. SB 235, which ultimately passed, provides proven intervention strategies to ensure that students in the 3% of worst performing public schools finally get the quality education they deserve.

I could go on, but space is limited.

The education establishment pretends to support "local control" in an effort to deceive parents and

teachers into supporting their organizations and initiatives. The dedicated and hard-working teachers who crowded into the Capitol during the legislative session have no idea how they were used as

pawns to support funding an education model that runs contrary to the local control they

cherish. Nevertheless, the education establishment continues to oppose proposals that would give local control of funding to schools.

Worst of all, the education establishment perpetuates the incorrect narrative that education doesn't receive enough money from the legislature. Focusing wholly on the WPU gives an insufficient measure of school funding. Beyond the 4% increase in the WPU passed by the legislature and the total 9.4% increase in the education fund, public education is the beneficiary of over 30% of Utah's total 2016 budget. ♦

*Utah public schools will see a \$374 million, or 9.4% increase in the education fund. This provides a total of \$4.371 billion in education spending.*

Check out Utah's 2016 Budget [here](#).

## Taxpayers to Pay More Following 2015 Legislative Session

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15.5 cent gas tax increase.

The fuel tax legislation, H.B. 362, sponsored by Rep. Johnny Anderson (R-Taylorsville), also includes a quarter cent local option sales tax. Utah's counties are now authorized to impose the tax if voter approval is received. Money raised from this sales tax will be split between counties, cities, and UTA to go towards local transportation needs and other projects such as trails and sidewalks.

Estimates from the Legislative Fiscal Analyst find that an individual who drives a car 12,000 miles per year and gets 25 miles-per-gallon will see a \$24 increase in the amount they pay at the pump due to the fuel tax increase. Utahns may also pay an

additional \$145.7 million in sales taxes if every county approves the local option tax increase.

In addition to the local option sales tax for transportation, another local option sales tax increase was also approved by the legislature in the final hours of the session. With less than four hours to go, lawmakers substituted HB 454, Prison Development Amendments, to second substitute HB 454, which includes a .5% local option sales tax increase for whichever city is awarded the prison.

During the Senate floor debate on HB 454, it was noted that this increase could push the sales tax rate above 7% in Salt Lake City, if that is

Adding this .5% to the .25% local option sales tax that counties may soon impose, Utahns sales tax rates are certainly set to climb.

If tax increases weren't enough, the drubbing on Utah's taxpayers continued as lawmakers also threw "pet projects" into the final budget, instead of using that money to keep taxes lower.

Included in the final \$14.2 billion state budget is a number of line items that should raise every taxpayer's eyebrows. Under the Business, Economic Development and Labor section of the budget, \$1.5 million is appropriated to fund recruiting activities for Utah State University's athletic program. A taxpayer would not be able to know that though, as the line item is listed as the "Utah Wellness Program." Another item includes \$150,000 for an outdoors sporting expo held in Utah County. Another \$250,000 is allocated for the Utah Symphony to make a documentary.

Digging further into the budget, the legislature also approved putting \$5 million into a newly created account for water infrastructure projects. The account, created by SB 281 sponsored by Sen. Stuart Adams (R-Layton), calls for money within the account be used to fund water projects such as the Lake Powell Pipeline. No justification for the pipeline has yet been made, and to use taxpayers as the "bank" to start putting money aside for this water project is premature and inappropriate.

Your Taxpayers Association holds the state's elected officials accountable for these tax increases and poor use of taxpayer funds. Utah has thrived because of its low tax environment. Any tax increase threatens Utah's status as the best state for business. ♦

## Legislative Scorecard Released and "Friend of the Taxpayer" Award Recipients Named

The Utah Taxpayers Association released its 2015 Legislative Scorecard recently. The Association's scorecard rated Utah's 104 legislators on 12 key taxpayer related bills, including the two major tax increases passed during this year's session. Sen. Margaret Dayton, R-Orem, Sen. Deidre Henderson, R-Spanish Fork, and Sen. Scott Jenkins, R-Plain City, led the Senate with perfect scores of 100 percent. Rep. Norm Thurston, R-Provo, Rep. Dan McCay, R-Riverton, Rep. Marc Robert, R-Santaquin, Rep. Jon Stanard, R-St. George, Rep. Jim. Dunnigan, R-Taylorville, Rep. Michael Kennedy, R-Alpine, Rep. Fred Cox, R-West Valley, Rep. Dean Sanpei, R-Provo, Rep. Eric Hutchings, R-Kerns, and Rep. Just Fawson, R-North Ogden, led the House of Representatives all with perfect scores.

### 2015 "Friend of the Taxpayer" Recipients

#### House of Representatives:

Norm Thurston - 100% (R-Provo)  
 Dan McCay - 100% (R-Riverton)  
 Marc Roberts - 100% (R-Santaquin)  
 Jon Stanard - 100% (R-St. George)  
 Jim Dunnigan - 100% (R-Taylorville)  
 Michael Kenneday - 100% (R-Alpine)  
 Fred Cox - 100% (R-West Valley City)  
 Dean Sanpei - 100% (R-Provo)  
 Eric Hutchings - 100% (R-Kerns)  
 Justin Fawson - 100% (R-North Ogden)  
 Jeremy Peterson - 90.9% (R-Ogden)  
 Keven Stratton - 90.9% (R-Orem)  
 Stewart Barlow - 90.9% (R-Fruit Heights)  
 Curt Oda - 90.9% (R-Clearfield)  
 Sophia DiCaro - 90.9% (R-West Valley City)  
 Robert Spendlove - 90.9% (R-Sandy)  
 Steven Eliason - 90.9% (R-Sandy)  
 Mel Brown - 90% (R-Coalville)

#### Senate:

Margaret Dayton - 100% (R-Orem)  
 Scott Jenkins - 100% (R-Plain City)  
 Deidre Henderson - 100% (R-Spanish Fork)  
 David Hinkins - 90.0% (R-Orangeville)  
 Howard Stephenson - 90.0% (R-Draper)

Legislators scoring 90 percent or higher receive the distinction of “Friend of the Taxpayer” from the Association. In the Senate five legislators earned the honor. In the House 18 members will be awarded the title for the upcoming year.

“Utah taxpayers will see an increase in their property and fuel taxes due to the actions of the legislature this past session,” said Billy Hesterman, vice president of the Utah Taxpayers Association. “We hope the public takes note of the legislators that stood strong for taxpayers and voted against legislation that increased the tax burden on all Utahns.”

The 2015 Legislature’s most prominent tax increases were Sen. Aaron Osmond’s, R-South Jordan, SB 97 (\$75 million statewide property tax increase) and Rep. Johnny Anderson’s, R-Taylorsville, HB 362 (\$145.7 million, local-option sales tax hike for transit and highway projects, and conversion of the fuel tax to a 12 percent rate which

results in a 5 cent-per-gallon tax increase immediately and allows for that rate to rise another 10.5 cents-per-gallon as the price of gas increases). SB 97 passed the Senate on a vote of 20-9 and the House on a vote of 43-31. HB 362 passed the House 44-29 and the Senate 20-8.

In the Senate, the highest scoring Democrat was Sen. Karen Mayne, D-West Valley, who earned 80 percent. Sen. Mayne scored higher than 11 Republican Senators. In the House, the highest scoring Democrat was Rep. Susan Duckworth, D-Magna, receiving 81.8 percent. Duckworth scored higher than 38 Republicans in the House. ♦

To see all legislator rankings in the Utah Taxpayers Association’s 2015 Legislative Scorecard, [click here](#).

## Legislative Wrap-Up and Taxpayer Wins

The 2015 Legislative Session has ended and despite some major tax increases, Utah taxpayers can appreciate several big wins. Your Taxpayers Association was successful in ensuring that a few key pieces of legislation passed that promote fiscal responsibility and increase transparency. Your Taxpayers Association also prevented the passage of many bills that would have increased the tax burden on Utahns.

The accompanying table on the following page highlights some of the Utah Taxpayers Association’s priority legislation. Of the twelve bills included in the table, your Taxpayers Association had ten wins and two losses.

There were three unwise tax bills your Taxpayers Association defeated.

First, your Taxpayers Association defeated HB 54 (Rep. Draxler), legislation that would have increased the income tax on Utahns by \$429 million. Defeating HB 54 is a big win in helping keep Utah a top destination state for jobs and businesses. While we applaud Rep. Draxler’s efforts to increase performance pay for teachers and bring more technology to the classroom, raising the income tax is the wrong route to take in accomplishing this goal.

Second, your Taxpayers Association defeated HB

330 (Rep. Anderson), a bill that would have given interlocal entities direct property taxing authority to issue general obligation bonds. The Taxpayers Association opposes adding another layer of taxation on Utahns unless tax exposure elsewhere is diminished. Your Utah Taxpayers Association is committed to working with other stakeholders throughout the interim to come up with a bonding solution for interlocal entities that will protect taxpayers and use tax dollars wisely.

Finally, your Taxpayers Association defeated HB 456 (Rep. McCay), which would have converted the state’s fuel tax into a .7% general sales tax increase for transportation funding. Your Taxpayers Association opposes the use of general sales taxes for transportation funding because those who use the roads don’t directly pay for their use of the roads. Transportation should be funded through user fees, meaning that the tax is directly tied to system use.

Your Taxpayers Association supported the passage of several important bills that remove double taxation on business inputs. SB 267 (Sen. Adams) would completely remove the three-year economic life provision of the manufacturers sales and use tax exemption to expand the tax

exemption to all business inputs. Unfortunately, SB 267 was not heard in the House, but your Taxpayers Association looks forward to revisiting this important issue next year.

Your Taxpayers Association made important progress on the calculation of the certified property tax rate through HB 328 (Rep. McCay). Although HB 328 was not heard in the Senate, important progress on this issue was made and your Taxpayers Association looks forward to correcting volatility in property tax rates next year.

Despite passing unanimously, Governor Herbert vetoed SB 94. Without this bill, the state will ensure that deficiencies are collected to the advantage of the tax collector, but refunds will not be given on the same basis to benefit the taxpayer. The governor takes issue with the bill's delayed fiscal note and not the policy itself. He has committed to have the bill considered in an upcoming special session. Your Taxpayers Association will work with all stakeholders to ensure this legislation is corrected, passed, and signed by the governor when a special session occurs. It is vital that Utah maintain its business friendly environment and passage of this bill will maintain that status.

In all, important taxpayer protections for Utahns successfully made their way through the 2015 legislature, and your Taxpayers Association will work throughout the interim to ensure even more progress is made next year. ♦

## 2015 Taxpayer Wins and Losses

Bill # and Sponsor	Bill Description	Win/Loss
HB 54 Draxler	Increases the individual income tax rate from 5% to 6% (\$726.4M tax hike) for education funding. Your Taxpayers Association opposes increasing the income tax.	✓
2 Sub HB 190 Webb	Modifies the process of creating and implementing assessment areas to enhance taxpayer protections. Your Taxpayers Association supports government accountability and transparency.	✓
1 Sub HB 328 McCay	Removes commodity-based centrally assessed properties from the calculation of new growth in the certified tax rate. Your Taxpayers Association supports equitable and stable property tax rates.	✓
HB 330 Anderson	Authorizes certain interlocal entities to issue GO bonds and levy property taxes. Your Taxpayers Association opposes an additional layer of taxation on Utahns.	✓
6 Sub HB 362 Anderson	\$145.7M local-option sales tax hike for transit and highway projects, conversion of the fuel tax to a 12% rate resulting in a 5 cent-per-gallon tax increase immediately and allows for another 10.5 cents-per-gallon tax hike as the price of gas increases. Your Taxpayers Association opposes local option sales taxes and using sales taxes for transportation funding.	X
HB 456 McCay	Converts the motor fuel tax into a .7% general sales tax for transportation funding. Your Taxpayers Association opposes sales taxes for transportation funding.	✓
SB 94 Stephenson	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.	✓
3 Sub SB 97 Osmond	Increases the statewide basic levy (property tax) by \$75M for equalization. Your Taxpayers Association opposes higher property taxes.	X
1 Sub SB 165 Bramble	Limits the ability of counties to appeal the valuation of centrally assessed properties. Your Taxpayers Association supports the removal of costly nuisance appeals.	✓
1 Sub SB 182 Bramble	Expands the manufacturers sales and use tax exemption to drilling equipment manufacturers. Your Taxpayers Association supports removal of double taxation.	✓
SB 201 Stephenson	Clarifies a sales and use tax exemption on R&D business inputs. Your Taxpayers Association supports removal of double taxation.	✓
SB 267 Adams	Removes the three-year economic life provision to expand the manufactures sales tax exemption on business inputs to all consumable goods. Your Taxpayers Association supports removal of double taxation.	✓

**Table Key:**

**Green** = Association support, **Red** = Association oppose,  
**Win ✓** = Legislature acted in line with Association position,  
**Loss X** = Legislature acted against Association position.

To view the Utah Taxpayers Association's complete 2015 Legislative Watchlist, [click here](#).

## Letter to the Governor: Veto SB 97

With the unfortunate passage of SB 97 (Sen. Osmond) by the Utah legislature, your Taxpayers Association continued the fight to protect taxpayers from a \$75 million property tax hike. The Utah Taxpayers Association delivered the following letter to Governor Herbert, asking him to support taxpayers and businesses by vetoing SB 97. ♦



### Utah Taxpayers Association

*Utah's advocate for lower taxes and sound tax policy*

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March 24, 2014

Governor Gary Herbert  
350 North State Street, Suite 200  
PO Box 142220  
Salt Lake City, Utah 84114-2220

Dear Governor Herbert,

The Utah Taxpayers Association encourages you to veto Senate Bill 97, Property Tax Equalization Amendments, which is a \$75 million statewide property tax increase.

Utah is recovering well from the recent recession in part due to the fiscal principles you and the legislature have adhered to in recent years. This year's current \$700 million state budget surplus shows just how well Utah is recovering. A \$75 million statewide property tax increase harms Utah's recovery and growth.

The Utah Taxpayers Association encourages you to support taxpayers and businesses alike by keeping Utah's taxes low. We need to let families and businesses continue to invest their money in the economy instead of giving it to the state. The more resources that remain with businesses and families, the more Utah's economy will continue to thrive.

Thank you,

Utah Taxpayers Association

## Estimating the Fiscal Impact of Proposed Legislation: The Need for Dynamic Scoring



The Office of the Legislative Fiscal Analyst holds the important responsibility of estimating the cost or savings of all proposed legislation. Every bill publicly numbered and filed in Utah includes a fiscal note, which shows the analysis conducted by the Legislative Fiscal Analyst. These fiscal notes help legislators establish a balanced budget by forecasting revenues and expenses throughout the process of passing legislation. Fiscal notes play an integral role in ensuring fiscally responsible government in Utah.

Uniquely, Utah is one of the few states to issue fiscal notes on tax cuts, showing revenue the state may forego by passing certain legislation. This method implies that the state is entitled to all current tax revenues and that giving taxpayers a break is an expensive burden to the state. In these static fiscal notes, only one side of the equation is seen. The other component that is not seen by the legislature is the impressive economic growth that occurs following tax cuts and tax reforms. These benefits to taxpayers and the state are missing from traditional fiscal notes.

A new kind of fiscal impact analysis, known as dynamic scoring, is beginning to be used at the federal level as a more accurate way of estimating the direct as well as indirect effects of policy. Dynamic scoring takes into account broader changes in the economy that may result from policy shifts and shows the fiscal

impact of various behavioral responses. For example, a tax cut will directly reduce tax revenue to the state, but if it encourages companies to invest more or people to spend larger amounts of money, those private sector behavioral responses will defray the direct cost to the state budget.

Your Taxpayers Association has long highlighted the economic benefits that come from low and equitable taxes that in turn assist the state's financial condition.

During the 2013 interim the legislature conducted a pilot project exploring the use of dynamic fiscal notes. As an example, the legislature chose to analyze the expansion of Utah's existing manufacturer's sales and use tax exemption to all business inputs – not only those inputs with an economic life of three years or more. Essentially, this is SB 267, sponsored by Senator Stuart Adams and passed through the Senate during the 2015 session. The 2013 prototype dynamic fiscal note showed that the cost to the state of this policy change would be \$22.5 million *less* than the estimate produced from a static fiscal note. When considering the growth that could occur in wages, jobs, and

GDP in Utah, the legislature sees a much clearer picture of the true trade-offs involved in cutting taxes. Dynamic scoring is needed in Utah to help policy makers see the real effects of policy and decide which policies achieve Utah's goals most effectively.

Next year the legislature will revisit the manufacturer's sales and use tax exemption, and your Utah Taxpayers Association will continue working to educate and inform legislators of both the seen and unseen fiscal impact of such policy. Tax cuts shouldn't been seen as expenses to the state, but rather, as catalysts in spurring economic growth and development in the state of Utah. ♦



*Bills are heard on the floor of the House.*



### **Association Accomplishments During March:**

- ❖ Successfully lobbied the 2015 Utah Legislature for lower taxes and better tax policy
- ❖ Met regularly with House and Senate leadership
- ❖ Defeated a number of bills that would have increased taxes and/or implemented poor tax policies
- ❖ Advocated for legislation to improve Utah's tax climate and allow for better economic outcomes

#### **In the News:**

- ❖ Spoke against the legislature's passage of a \$75 million property tax increase on Utahns
  - [Salt Lake Tribune](#)
  - [Deseret News](#)
  - [KSL](#)
  - [ABC4](#)
- ❖ Provided a recap of the 2015 Utah Legislature from the perspective of taxpayers
  - [Fox 13](#)
  - [Salt Lake Tribune](#)
  - [Rod Arquette Show](#)
  - [Trib Talk](#)
- ❖ Spoke against the fuel tax hike passed under HB 362 and the local option general sales tax included in the legislation
  - [KUER](#)
  - [ABC4](#)
  - [The Spectrum](#)
  - [The Atlantic](#)
- ❖ Proposed a sensible approach to reforming Utah's fuel tax in a way that would keep the needs of taxpayers in mind
  - [Deseret News](#)
- ❖ Commented on changes to UTA's pay structure and executive bonuses
  - [Fox 13](#)
- ❖ Released the 2015 Legislative Scorecard that ranks Utah's legislators based on their votes with or against the positions advocated by the Utah Taxpayers Association
  - [Utah Policy](#)
- ❖ Commented on the governor's decision to sign multiple tax hikes into law
  - [Deseret News](#)
  - [Salt Lake Tribune](#)
  - [Fox 13](#)
  - [Standard Examiner](#)
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