



THE UTAH TAXPAYER

A PUBLICATION OF THE UTAH TAXPAYERS ASSOCIATION

Utah County's BRT Project: a Tax Increase or Financial Wizardry?

The Utah County Commission is considering issuing a \$65 million revenue bond to fund a portion of a proposed Utah Transit Authority Bus-Rapid-Transit (BRT) line that will run through Orem and Provo.

In the coming weeks the commission will debate whether now is the correct time to expand the transit service offered between the two major universities in Utah County. The line would extend between the two FrontRunner train stations located in each city.

Discussions on BRT have taken place in Utah County for years. In fact, when voters approved a quarter-cent sales tax increase in 2006 for transit projects and highway funding needs, BRT was listed as one of the projects the tax increase revenues may fund in the future.

Utah County's Commission is looking at a financial maneuver to make BRT come to life. To understand the county's effort, it is important to know that the county currently levies three separate county option quarter-cent sales taxes for various transportation and transit needs. All three taxes were created by the legislature. The first and second taxes were voter approved while the third quarter cent tax was put in place by a vote of the county commission in 2009.

The first quarter cent sales tax is strictly for transit needs. The second sales tax also covers transit projects and is primarily used to pay for FrontRunner. The third quarter cent is available for roads, airports, transit, trails etc. Traditionally the county has used the third sales tax for roads and trails, but that is set to change.

Utah County's commission is now looking to pay for the \$65 million BRT bond using money from the third quarter-cent sales tax to cover the cost of the loan temporarily. Currently, the revenue raised by the first quarter cent tax, which should fund transit projects, is tied up in paying off bonds for previous projects. So Utah County is now looking at a bit of budgeting wizardry to pay for BRT. It is expected that in 12 years the first quarter cent tax will have enough funds available to cover the cost of the \$65 million bond. In the meantime county officials are planning to use the third quarter cent tax, which could fund other county transportation needs, to pay for BRT. UTA is then expected to pay the county back, plus interest, for the 12 years

...Continued on page 3

MAY 2015
VOLUME 40



My Corner: What is Needed to Keep Utah's Economic Engine Humming? Page 2



Utah's Economic Outlook Ranks #1 Nationally Page 3



Midvale City Residents Facing a 200% Property Tax Hike? Page 4



2015 School Spending Report Released Page 5



A Day in the Life of a Regulated American Family Page 6



Utah Taxes Now Conference May 28th: Keynote Speaker Announced Page 7



Association Accomplishments During April Page 8

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My Corner: What is Needed to Keep Utah's Economic Engine Humming?

Utah has received national recognition throughout the past quarter century for its high rankings on economic and business climate indexes. In 2015 the accolades keep coming: #1 on Forbes Best States for

Business and Careers; #1 on ALEC Economic Outlook Rank; #3 on ALEC Economic Performance Rank; #9 on Tax Foundation 2015 State Business Tax Climate Index.

While these recognitions are important, the question that should be asked is, what remaining obstacles to economic growth need to be eliminated?

Over the years it has become increasingly clear that Utah's individual income tax and corporate franchise tax makes the state less competitive when compared to the seven states that have no income tax at all. Cognizant of this, the Utah Legislature in 2006 dropped the individual rate from 7% to 5% while keeping the corporate rate at 5%. The legislature should continue to chip away at the income tax rate. However, there is an even more immediate tax change which should first be resolved by the legislature: the sales tax on manufacturing parts and equipment with a life of less than three years.

Removing the Remaining Sales Taxes on Production Machinery and Equipment

Your Taxpayers Association successfully led the effort in 1995 to eliminate the sales tax on manufacturing machinery and parts. The legislature gave the exemption after becoming convinced that Utah's economic competitiveness required that taxes not be imposed on business inputs. Instead, taxes should be imposed on business outputs, such as profits, wages, and the final sale of the product. Otherwise, there is danger that taxes on inputs will inhibit effective use of capital. To use an example from farming, government should not tax a farmer's seed corn, unless government wants the farmer to plant less corn.

Unfortunately, due to a flawed fiscal note, the sales tax exemption was amended in a 1996 special session to apply only to parts and equipment with an economic life of at least 3 years.

Following years of economic success due to the

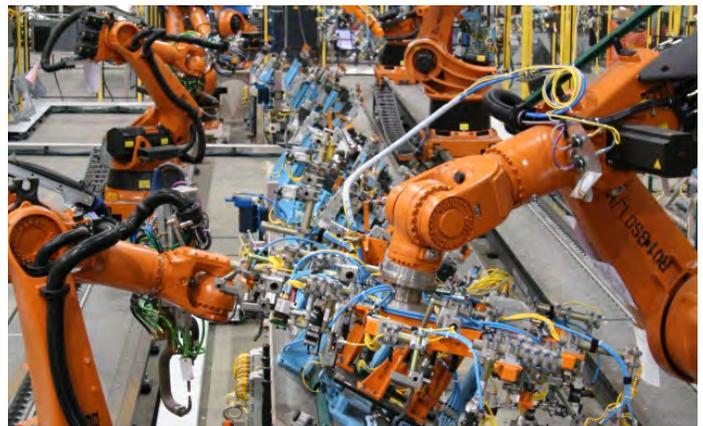
manufacturing exemption, in 2007 the legislature extended the sales tax exemption to mining equipment to ensure that Utah is competitive in attracting capital for the extraction of natural resources in the state.

The legislature has worked in recent years to remove the sales tax on machinery, equipment and parts with a life of less than three years. So far, this exemption has been granted to computer chip manufacturers, diamond bit manufacturers and a few other business inputs in an incremental way. By continuing to tax parts and equipment that last less than three years, the state is in essence saying we want ice cream manufacturers but we don't want production which is abrasive or caustic.

Your Taxpayers Association, together with the Utah Mining Association and Utah Manufacturers Association is working to educate the legislature on the necessity of removing the 3-year-life restriction to the sales tax exemption altogether. In the 2015 legislative session Senator Stuart Adams sponsored SB 267 to accomplish this, but it failed primarily due to a \$54 million fiscal note.

The problem is that the legislature requires "funding" be provided in order to reduce tax revenues. It is based on the incorrect assumption that government deserves all the tax revenue it currently receives and to cut a revenue source, the government must find a way to replace it.

Fortunately, the Office of the Legislative Fiscal Analyst has done on a limited basis a new "dynamic" fiscal scoring process, which takes into effect the positive growth in the economy from sound tax policies such as eliminating the three-



year-life sales tax. Based on their analysis, when all benefits are considered, the fiscal impact of removing the remaining production sales tax drops from \$64 million to just \$23 million by 2023.

It is time to get rid of this barnacle on the state's economic ship. An easy way of accommodating the \$23 million fiscal note is to phase the implementation of the policy over, say three years, thus requiring funding for just \$7.6 million annually until fully phased in. Both the manufacturing exemption and the mining exemption were achieved through a phase-in implementation. It makes sense to eat the elephant over three years because the economic benefit of the exemption will be felt immediately, even though the budgetary accommodation is delayed. Utah's economy will be strengthened by businesses knowing the exemption is coming. ♦

Utah County's BRT Project: a Tax Increase or Financial Wizardry?

...Continued from page 1

that the third quarter cent tax paid for the project. In short, the county is in a sense giving a loan to UTA for a number of years until UTA's funding source can be freed up enough to pay for the project. No new taxes will be levied or raised to pay for BRT.

That hasn't stopped some Utah County residents from taking action on the bond proposal. Recently, a group of concerned individuals filed a petition with the county for a referendum on the bond. If 18,000 signatures are gathered by June 5, the referendum will then be placed on the November 2016 ballot.

Media reports on BRT have indicated that those opposed to the plan have concerns about using federal dollars for projects that aren't as critical other government funded programs such as education and health care. Other opponents to the proposal worry the project will not prove to be effective, as bus routes currently running on the proposed BRT line are woefully underutilized.

Government officials and transportation planners have insisted the project is needed to assist with growth the county is expected to see in the future. They also state that no other transportation project will be put on hold because of the BRT construction.

Your Taxpayers Association will continue to monitor this project. While no new taxes are being levied to fund the construction of the line, it is possible that Utah County residents may be asked to support an additional quarter cent sales tax increase in the near future, thanks to the legislature's recent passage of H.B. 362 that allows for yet another quarter-cent county option sales tax for transportation. Transit officials and government leaders will have to demonstrate a critical need for the new sales tax if they are already showing they have the money to pay for a major project like BRT. ♦

Utah's Economic Outlook Ranks #1 Nationally for Eighth Year in a Row

Every year, the American Legislative Exchange Council (ALEC) releases its "Rich States, Poor States: ALEC-Laffer State Economic Competitiveness Index." This index ranks all 50 states on their comparative economic competitiveness, looking at both economic performance and economic outlook.

For the previous seven years, Utah has ranked number one in economic outlook, and again this year, Utah takes first place. The economic outlook ranking is based on a state's standing against 15 important state policy variables, including metrics such as tax rates, debt burden, public employee ratio, and state minimum wage. ALEC has used years of economic data and empirical evidence to identify which policies can lead a state to economic prosperity.

Utah received third place in the other component of ALEC's report, the economic performance ranking. This measure is based on a state's performance in three important performance variables: state gross domestic product (GDP), absolute domestic migration, and non-farm payroll employment. Texas and North Dakota gained first and second place in this category respectively. ♦

To view the full report, click [here](#).

Midvale City Residents Facing a 200% Property Tax Hike?

The Midvale City Council is looking to raise property taxes this year to fund a \$1 million shortfall in the city budget.

At a recent city council meeting workshop, Midvale's staff informed the mayor and city council that the city's expenditures exceed revenue by more than \$1 million, making it difficult to avoid a property tax hike in the near future. Midvale City raised property taxes six years ago. Last August, Midvale held a Truth-in-Taxation hearing, but at the advice of the City Manager, decided to hold off on raising property taxes for another year. It seems that this August the Midvale City Council may pass a property tax increase.

The council was presented with two possible tax increase options: raising property taxes by 100% or by 200%. A 200% increase in Midvale would equal a \$137 per year increase on a \$200,000 home in the city. Business properties worth \$1 million would see their taxes go up by \$1,246.

City staff suggested the council could look at some potential cost savings options, such as joining the Salt Lake Valley Law Enforcement Service Area (SLVLESA) for police services in the city. The presentation, however, indicated the city might not save much, if any, by joining SLVLESA.

Interestingly enough, the tax increase recommendation came after the council held a lengthy discussion on its involvement in UTOPIA, the failed 11-city taxpayer funded municipal fiber optic network. It is clear that Midvale is feeling the financial pain of voluntarily paying UTOPIA's operating expenses for several years.

UTOPIA is currently running a \$100,000 shortfall each month – an amount that may increase once UTOPIA fills some currently open staff positions.

While UTOPIA is still technically in negotiations with Macquarie Capital, the Australian investment firm hoping to lease and operate UTOPIA, it has become clear that UTOPIA is unlikely to reach a deal with Macquarie.

Following months of silence, UTOPIA has begun pursuing plans to refresh the network without Macquarie's help - a strong indicator that the Macquarie negotiations are going to fail and the UTOPIA cities will have to figure out another way to deal with the financial burden.

While Midvale City Council members were briefed on the struggles of the network and given broad descriptions of what UTOPIA is hoping to do in finding a way to be sustainable in the future, not a single elected official questioned whether the city should continue its voluntary payment of operating expenses for UTOPIA.

The time for Midvale to reconsider its involvement in UTOPIA is now, before the city permanently raises property taxes. While the city's taxpayers will always be on the hook for the bonds used to build the network, Midvale could opt out of paying UTOPIA's operating expenses. That would prevent the diversion of \$120,000 in taxpayer dollars annually from essential city services such as police and fire and could reduce the need for a property tax increase.

Unfortunately Midvale appears to want to continue its practice of having government in the business of business instead of getting out of the way and allowing the free market to provide such services.

Your Utah Taxpayers Association urges Midvale to explore all potential budget cuts before raising property taxes on residents and businesses. It is time for cities to move away from voluntarily subsidizing a failed project that should be left to the private market rather than taxpayer subsidies. ♦

A 200% property tax increase means a \$137 increase on a \$200,000 home and a \$1,246 increase on a business property worth \$1 million.



Your Utah Taxpayers Association is keeping a close eye on city and school district budget planning and will keep readers apprised of any proposed property tax increases this August.

2015 School Spending Report Released

The Utah Taxpayers Association has released its *2015 School Spending Report*, which details school district and charter school spending during the 2013-2014 fiscal year. All spending data is collected from the Utah State Office of Education and is presented on a per-student basis. Below are a few of the interesting trends and insights from this year's report.

Once again, Alpine School District has the highest enrollment with over 72,000 students. Daggett School District has the lowest enrollment, with only 194 students. Across Utah, 557,651 students are enrolled in district schools and 54,900 students attend charter schools.

Daggett School District spends a staggering \$22,683 per student, whereas the lowest per-student spending district, Morgan, only spends \$6,266 per student. Despite having the lowest per-student spending in the state, Morgan School District still falls fairly close to the statewide district average of \$7,647. Daggett, along with some of the other high per-student spending districts, is a clear outlier. This is because low enrollment districts lack the economies of scale enjoyed by large districts.

Higher enrollment generally correlates with lower district spending per student, and lower enrollment correlates with higher district spending per student. However, this is not a reflection of a relatively better or worse education for students, but rather is a result of the fact that a school district with low enrollment has few students across which to spread the fixed costs of education. A schoolhouse has to provide the same heating and power regardless of whether 100 students attend or 1,000 students attend. It is mathematics that creates some of the per-student spending disparity between high enrollment and low enrollment school districts – not necessarily education value.

An important factor in understanding some of the disparity between school districts' per-student spending is the property tax base in the district. School districts with high property values (such as Park City, Rich, Daggett and So. Summit) generate significantly more revenue from the statewide basic property tax levy than school districts with low assessed valuation per student (such as So. Sanpete and Nebo).

In school districts with low property values, the

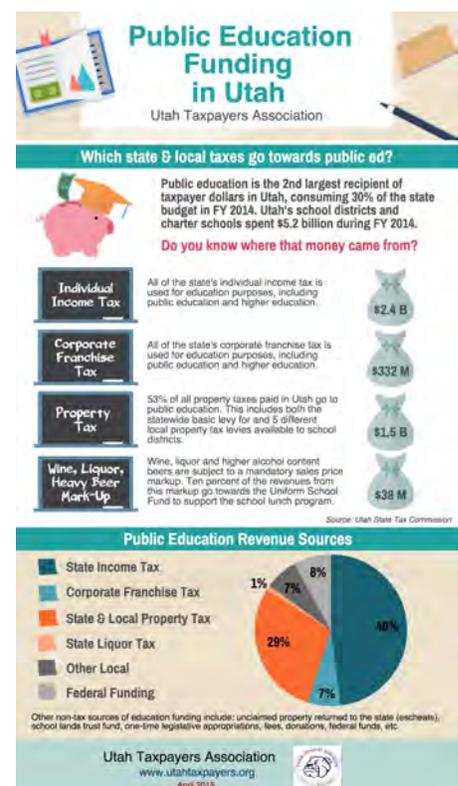
state provides assistance from the state income tax to help school districts reach a minimum funding level. This can be seen in the local/state/federal revenue split. Park City school district, with high property values, receives 91% of its funding from local sources, whereas So. Sanpete with a low property tax base, is only able to provide 22% of its total revenue from local sources.

Teachers in Park City school district are, on average, the highest paid in Utah at \$97,073 (including salary and benefits). Tooele district has the lowest average teacher earnings at \$64,436.

There is also a significant disparity between teacher salaries and administration salaries in several school districts. Nebo School District pays school administrators more than double what teachers are paid, and Jordan and Alpine School Districts pay administrators nearly double what teachers in the district receive. ♦

To see how your school district compares with other school districts and charter schools in Utah, view the complete 2015 School Spending Report [here](#).

Check out our infographic that gives a rundown of how public education funding works in Utah [here](#).



A Day in the Life of a Regulated American Family

Taxing and spending is one way that the government takes resources from the private sector for public use. Regulation is another way the government diverts resources away from businesses, workers and consumers in order to accomplish public goals. Too often, the discussion surrounding regulation tends to focus on the goals of regulation rather than including a discussion of the costs of achieving such goals.

The Small Business Office of Advocacy estimates that compliance with federal regulations costs businesses and consumers \$1.75 trillion per year. Of course, most regulations have corresponding benefits, but often a cost-benefit analysis is missing when new regulations are considered.

Fortunately, the process by which federal regulations are created is evolving, with more opportunities for public engagement via the Internet and electronic rulemaking. As the world of regulation becomes more accessible to the public, citizens have the opportunity to require accountability, transparency and public input during the process. But this can only occur if citizens know when, how and where they are regulated.

The following excerpt is republished from "Regulation: A Primer" with permission from the authors, Susan E. Dudley, director of the George Washington Regulatory Studies Center, and Jerry Brito, senior research fellow at the Mercatus Center at George Mason University.

What do you think of when you think of regulations?

You may think of rules like the Federal Trade Commission's Do Not Call regulations, or perhaps you think of environmental regulations restricting emissions from power plants. You might be surprised to learn just how many regulations you encounter in an average day.

Perhaps your day starts when your clock radio goes off in the morning. The Federal Communications Commission (FCC) regulates not only the airwaves used by your favorite radio station, but also the programming content. Electricity regulated by the Federal Energy Regulatory Commission (FERC) and by state

regulatory agencies powers your radio. The U.S. Department of Energy (DOE) regulates the type of light bulb you can use in your lamp.

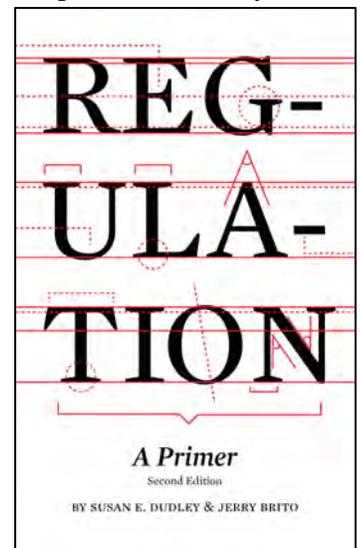
The Consumer Product Safety Commission regulates the label on your mattress. The Food and Drug Administration (FDA) regulates the content of your toothpaste, soap, shampoo, and other grooming products. The Environmental Protection Agency (EPA) regulates the quality of the water coming out of your showerhead. On your way out of the bathroom, you may have to flush your low-flow toilet twice, a result of mandates imposed by the DOE's appliance efficiency rules.

As you prepare your breakfast, you might check your cereal's FDA-regulated label for nutritional information. The FDA also regulates what companies may say about the health benefits of foods and what adjectives they may use to describe those health benefits. The FDA and U.S. Department of Agriculture (USDA) have a hand in regulating your coffee and sugar. Also joining you for your cup of java is the Commodity Futures Trading Commission, which regulates the hedging of investments in coffee beans, sugar, and other commodities.

The EPA, FDA, and USDA Animal and Plant Health Inspection Service regulate the fruit you serve for breakfast.

The USDA's Agricultural Marketing Service also plays a role in your breakfast. It sets grade standards and purchases fruits and vegetables "to correct supply and demand imbalances," which keeps prices higher than they otherwise would be. The USDA even regulates the size of the holes in the Swiss cheese you grate into your omelet.

As you head off to school and work, you might put your children in the back seat because the passenger air bags required by the National



Highway Traffic Safety Administration (NHTSA) have killed children and small adults riding in the front. Your car is also subject to the NHTSA's and EPA's fuel economy standard and the EPA's emission standards. If you do not have a carpool, you may have to take a roundabout way to your office because the most direct route is reserved for "high occupancy vehicles" during the morning rush hour. The EPA's air quality state implementation plans, or SIPs, mandate that states set aside roads for carpools or forfeit federal highway funds. If your day involves air travel, you will be subjected to passenger screening and other Department of Homeland Security (DHS) requirements at the airport.

At work, regulations issued by the Department of Labor (DOL) may keep your workplace safer, but they may also limit the arrangements you can agree upon with your employer. Mandated employee benefits standards may prevent employees from negotiating the benefit packages that best suit their individual needs and preferences, so you may be unwittingly forced to accept lower wages in exchange for benefits you do not want. Regulations guarantee you a minimum wage for your work, but they discourage employers from hiring younger or less-experienced workers. The health care plans you can choose from and their terms are regulated by the Department of Health and Human Services or your state government, while the retirement savings plan options available to you are governed by DOL

and Securities and Exchange Commission (SEC) rules.

When you stop by the store on your way home from work, regulations covering product safety, food, pharmaceuticals, and the environment affect the character, availability, and price of the products you buy. These rules may keep some unsafe products off the market, but they also raise prices and may prevent valuable and potentially life-saving new products from becoming available to Americans.

Back at home in the evening, you might unwind in front of the television with a glass of wine. The local news program you watch exists in part to comply with public interest obligations the FCC imposes as a condition of licensing stations. There are health benefits to moderate alcohol consumption, but you won't find that information on the label because the Alcohol and Tobacco Tax and Trade Bureau prohibits winemakers from telling you so. Later, you might help your children study for a standardized test that—under Department of Education regulations—will affect local school funding.

Regulation touches our everyday lives in thousands of ways that we may never imagine. These rules have both benefits and costs, but most people are unaware of their reach and influence. ♦

A complete digital copy of "Regulation: A Primer" can be found online [here](#).

Utah Taxes Now Conference May 28th Keynote Speaker Announced

The Utah Taxpayers Association will host its annual "Utah Taxes Now" conference **Thursday, May 28, 2015** from 8 AM - 1:30 PM at the *Grand America Hotel*.

We are excited to announce a leading national expert, **Dr. Jason Fichtner**, as our keynote lunch speaker. He will address the topic "**The Hidden Costs of Tax Compliance.**" Dr. Fichtner is a senior research fellow at the Mercatus Center at George Mason University, focusing on Social Security, federal tax policy, federal budget policy, retirement security, and policy proposals to increase saving and investment. Previously, he served in several positions at the Social Security Administration and as Senior Economist with the Joint Economic Committee (JEC) of the United States Congress.

In addition to the presentation from Dr. Fichtner, leaders from the Utah House of Representatives, the Utah State Senate, the Governor's office, and the Utah State Tax Commission, along with policy experts and community leaders will cover a broad range of tax issues. A draft agenda can be viewed [here](#). CLE and CPE credit offered. To register or sponsor, contact heidi@utahtaxpayers.org (801) 972-8814 or visit us [online](#). ♦



Dr. Jason Fichtner

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, calling (801) 972-8814 or [online](#).

Follow Us!

Keep up to date on the very latest happenings



Did you know that we post original content on our website? Check us out at www.utahtaxpayers.org to read about Tax Freedom Day 2015, child tax credits in Utah and more!

Association Accomplishments During April:

- ❖ Met with 4th District Utah Representative Mia Love to discuss the problems small businesses face from the Affordable Care Act's "Health Insurance Tax."
- ❖ Attended Midvale City's City Council Meeting to stay updated on a potential property tax increase this August.
- ❖ Planned the upcoming Taxes Now Conference and Teed Off on Taxes Golf Tournament.
- ❖ Celebrated Utah Tax Freedom Day and National Tax Freedom Day with infographics and information.
- ❖ Attended a forum on the development of broadband in Utah.
- ❖ Met with various Senators and Representatives to discuss upcoming issues during the interim and begin planning for next year's legislative session.
- ❖ Met with Salt Lake County officials to discuss their intent to put a local option sales tax for transportation on the ballot this fall.

In the News:

- ❖ Released our 2015 Legislative Scorecard
 - [The Daily Herald](#)
 - [Utah Policy](#)
- ❖ Urged taxpayers to be cautious as they vote this fall on a local option sales tax increase for transportation funding
 - [Deseret News](#)
 - [KSL](#)
- ❖ Commented on a poll regarding Utahns view of a sales tax increase for transportation funding
 - [Deseret News](#)

2015 Utah Taxes Now Conference

TENTATIVE AGENDA

37th Annual Conference on Taxes & Spending

Sponsored by: Utah Taxpayers Association,
Chevron, and Workers Compensation Fund

Thursday May 28, 2015 – 8:00 a.m. to 2:00 p.m.

Grand America Hotel, 555 South Main Street, Salt Lake City, Utah

Moderated by Association President Howard Stephenson
and Association Vice-President Billy Hesterman



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|------|--|-------|---|
| 7:30 | Registration/Continental breakfast | | |
| 8:00 | Welcome
Mike Edmonds, Chairman, Utah Taxpayers Association | 9:45 | New Directions in Utah Public Education
Brad Smith, State Superintendent of Public Instruction |
| 8:05 | View from the Senate and House
House and Senate Leadership | 9:55 | Sustainable Water Funding that Meets Utah's Needs
Representative Justin Miller
Gene Shawcroft, General Manager Central Utah Water Conservancy District |
| 8:20 | How Utah is becoming the Silicon Slopes
Val Hale, GOED, Executive Director | | |
| 8:35 | Reforming Taxes for Economic Development (SB 267- Expands manufacturing sales tax exemption to consumable goods, SB 216- High cost infrastructure tax credit, SB 182- Sales and use tax exemption for drilling equipment manufacturers)
Senator Deidre Henderson
Jonathan Ball, Office of Legislative Fiscal Analyst, Director | 10:00 | Break |
| 8:50 | Medicaid Expansion: What's Next? (HB 164- Healthy Utah, HB 446- Utah Cares, HCR 12- Legislature's commitment to collaborate on a solution for the health care coverage gap.)
Representative Jim Dunnigan | 10:15 | Changes to Utah's Transportation Funding Structure (HB 362- Increases fuel tax and allows county local option sales tax, HB 271- Increases alternative fuel taxes, HB 231- Increases registration fees, SB 190- 10cent gas tax increase)
Tax Commission Staff
Senator Al Jackson
Linda Hull, UDOT, Deputy Director
Ken Bullock, ULCT, Executive Director
Senator Curt Bramble |
| 9:10 | Fixing Business Personal Property Nuisance Audits (HB 327- Exempts business personal property items \$1,000 or less)
Kevin Jacobs, Salt Lake County Assessor | 10:30 | Tax Commission Update (SB 165-Centrally assessed appeals process, SB 250- Turbo Tax Fraud, SB 94- Credit/refund process, SB 201- R&D sales tax exemption)
Commissioner Chair John Valentine |
| 9:15 | Certified Property Tax Rate: Redefining new growth (HB 328- Removes centrally assessed properties from calculation of new growth)
Representative Dan McCay
Adam Trupp, UAC, CEO | 10:45 | Prison Relocation: How it Affects Taxpayers (HB 454- Modifies Prison Relocation Commission and allows .5% local option sales tax for city with prison)
TBA
Association Staff |
| 9:25 | Education Funding Equalization: An Ongoing Reality? (SB 97-\$75 million statewide property tax increase for school district equalization)
Senator Aaron Osmond
Association Staff
Rob Smith, Alpine School District, Business Administrator | 11:00 | Federal tax and regulatory reform. What Utah should expect from Senator Hatch and the finance committee
Ray Keating, chief economist for the Small Business & Entrepreneurship Council |
| 9:35 | Is There a Solution to Charter School Funding Needs? (HB 444- Charter school funding task force, HB 458- New property tax for charter school funding, HB 119-School districts allocate 25% of district per pupil revenues for each student of the school district who is enrolled in a charter school)
TBA
Howard Headlee- State Charter School Board | 12:00 | Luncheon: Grand Ballroom/Awards/Debate
Lifetime Service Award
Taxpayer Watchdog of the Year
Keynote: Jason Fichtner PhD, Mercatus Center |



Autoliv



Tentative

