



# Utah Taxpayers Association - 2016 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 81 bills the Utah Taxpayers Association tracked during the 2016 Legislature, 19 of the most important tax-related bills were used in rating Utah's 104 legislators.

In the House, seven bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative (unless there were absences) is 41%. In the Senate, twelve bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 71%.

## Senate Summary

The average score in the Senate is 91.4%, out of the 17 votes scored. Two Senators received a perfect 100% score: Lincoln Fillmore and Howard Stephenson. The next highest scoring senators are Deidre Henderson, Wayne Harper, Al Jackson, Brian Shiozawa, Luz Escamilla, and Karen Mayne (also the highest scoring Democrats) with 94.1%.

No senators scored below 80%. The lowest Senate scores are associated with absences on votes that were unanimously favorable to taxpayers. The lowest scoring Democrat is Jani Iwamoto, scoring 85.7%. The lowest scoring Republicans are Wayne Niederhauser and Steve Urquhart, both at 80%.

## House Summary

The average score in the House is 88%, out of the 17 votes scored. Six Representatives received a perfect 100% score: Dan McCay, Steve Eliason, Justin Fawson, Sophia Dicaro, Fred Cox, and Kraig Powell. The Highest scoring Democrats are Susan Duckworth and Mark Wheatley, scoring 87.5%.

No representative scored below 70.5%. The lowest scoring Republicans are Mel Brown, Jake Anderegg, Mike Noel, scoring 80%. The lowest scoring Democrats Brian King, Sandra Hollins, Joel Briscoe, Rebecca Chavez-Houck, Angela Romero, and Marie Poulson, all scoring 70.5%.

The Legislature was more taxpayer friendly this Session as the average scores increased from previous years. The averages for both bodies, 91.4% for the Senate and 88% for the House in 2016 are up from 75% and 68% in 2011.

Historically, Republicans have scored higher than Democrats. However, this year many Senate Democrats scored higher than the majority of Senate Republicans. This is primarily due to the difference of positions on three bills between the House and Senate Democrats – where Senate Democrat votes were favorable to taxpayers on SB 17, relating to severance tax valuation; SB 251, relating to the creation of a more unified water infrastructure plan to address future needs, and HB 61, which expands single sales factor to high-tech manufacturing.

A key bill scored was HB 180, which was not considered in the Senate due to fiscal constraints. It is important to note that a majority of senators had supported a similar measure in the 2015 Session.

Other important tax bills did not receive a floor vote, due to the Association's increased effectiveness in committees. These included: SB 104, which would have created a progressive income tax for individuals (cost: \$178 million); HB 153, which would have automatically raised property taxes for inflation (cost: \$42 million); and HB 92, which would have allowed certain school district property caps to be increased (cost: \$91 million).

## Bills Selected for the 2016 Legislative Scorecard

**HB 10 4th Sub (Greene)** - HB 10 removes legislative limitations on the authority of a citizen referendum.  
*Approved by House 75-0-0. Approved by Senate 21-0-8.*  
*Association position: Support*

**HB 23 1st Sub (Stanard)** - HB 23 redefines exclusive possession as it relates to privilege property tax for private businesses that operate on public lands.  
*Approved by House 69-0-6. Approved by Senate 23-0-6.*  
*Association position: support*

**HB 25 3rd Sub (McCay)** - HB 25 protects property taxpayers from automatic tax increases by making adjustments to calculations made under the certified tax rate.  
*Approved by House 65-2-8. Approved by Senate 23-0-6.*  
*Association position: Support*

**HB 61 1st Sub (Knotwell)** - HB 61 expands the industries that can claim single sales factor when calculating the corporate franchise tax. It applies to certain NAICS codes involved in high-tech manufacturing. This bill is a pillar of the



## Bills Selected for the 2016 Legislative Scorecard (Cont.)

Taxpayers Association's Utah 2.0 initiative.  
*Approved by House 64-10-1. Approved by Senate 24-0-5.*  
*Association position: Support*

**HB 86 1st Sub (Cunningham)** - HB 86 would have undermined the work of the Legislature in 2011, which limited retirement benefits for public employees that retired under one entity, and were employed by another. Better known as "double dipping", HB 86 sought to reinstate this significant cost to the taxpayers.  
*Approved by House 45-28-2. Not considered by Senate.*  
*Association position: Oppose*

**HB 180 1st Sub (Wilson)** - HB180 looked to remove the three-year life sales tax penalty provision of the existing manufacturers sales tax exemption, expanding the exemption to all business inputs of consumable goods. This bill is a pillar of the Taxpayers Association's Utah 2.0 initiative.  
*Approved by House 65-9-1. Not considered by Senate.*  
*Association position: Support*

**SB 17 2nd Sub (Van Tassell)** - SB 17 creates a standard in the severance tax for valuation of oil and gas, ensuring that the process is applied fairly across all entities.  
*Approved by Senate 25-0-4. Approved by House 64-8-3.*  
*Association position: Support*

**SB 28 (Jenkins)** – SB 28 requires water districts to create a tiered pricing structure based on water use. This bill takes a step forward in having users pay for the water used and not subsidizing water rates through the property tax.  
*Approved by Senate 26-2-1. Approved by House 64-9-2.*  
*Association position: Support*

**SB 80 2nd Sub (Adams)** - SB 80 removed two sales tax earmarks entirely. The bill also reallocated one earmark from transportation and placed the revenue in a fund designed to build water projects.  
*Approved by Senate 18-8-3. Approved by House 48-26-1.*  
*Association position: Oppose*

**SB 99 2nd Sub (Henderson)** - SB 99 strengthened Utah's transparency laws by requiring that all governmental entities post budgetary and contact information for governing bodies.  
*Approved by Senate 26-0-3. Approved by House 73-0-2.*  
*Association position: Support*

**SB 103 1st Sub (Millner)** - SB 103 creates stackable credentials that provide a pathway to graduation in certain fields, so students are ready to be employed as soon as they graduate. This is a pillar of the Utah 2.0 initiative.  
*Approved by Senate 23-2-4. Approved by House 65-2-8.*  
*Association position: Support*

**SB 112 (Stephenson)** - SB 112 protects property owners in tax appeal cases as it places the burden of proof on the county assessor's office when a property value is increased during the appeals process.  
*Approved by Senate 24-0-5. Approved by House 71-1-3.*  
*Association position: Support*

**SB 120 (Stephenson)** - SB120 better defines tax increases by removing debt service from total tax revenue collected for an entity, for the purpose of public notice. This bill removes bond payments from tax revenue, strengthening Utah's Truth in Taxation laws.  
*Approved by Senate 24-0-5. Approved by House 71-0-4.*  
*Association position: Support*

**SB 131 3rd Sub (Urquhart)** - SB 131 restructures how the Utah College of Applied Technology system is managed and led, which includes adding term limits to its Board of Trustees and adding responsibilities to the office of the Commissioner of Technical Education. This is a pillar of Utah 2.0 initiative.  
*Approved by Senate 26-0-3. Approved by House 69-0-6.*  
*Association position: Support*

**SB 171 2nd Sub (Bramble)** – SB 171 extends post-performance tax credits of up to a total of \$150,000 annually to life sciences organizations within Utah.  
*Approved by Senate 70-0-5. Approved by House 24-0-5.*  
*Association position: Support*

**SB 178 (Bramble)** - SB 178 extends a sales and use tax credit to a data center that meets certain requirements.  
*Approved by Senate 26-0-3. Not considered by House.*  
*Association position: Support*

**SB 180 (Hillyard)** - SB 180 removed the local option sales tax increase for Salt Lake City for being selected as the location for the new Utah State Prison.  
*Rejected by Senate 13-15-1. Not considered by House.*  
*Association position: Support*

**SB 228 (Stephenson)** – SB 228 helps taxpayers to efficiently file business personal property to assessors and allocates funds to create a uniform electronic filing system.  
*Approved by Senate 25-0-4. Approved by House 70-0-5.*  
*Association position: Support*

**SB 251 3rd Sub (Adams)** - SB 251 requires the State Water Development Commission to collect data and file a report on water infrastructure projects the state needs to build. This bill is in conjunction with SB 80.  
*Approved by Senate 24-2-3. Approved by House 56-14-5.*  
*Association position: Support*

### Notes

- A floor vote on HB 86 and 180 was only taken in the House and is therefore only included on the House scorecard.
- A floor vote on SB 171 and 180 was only taken in the Senate and is only included on the Senate scorecard.