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Utah Taxpayers Association 2017 Legislative Watchlist - March 3, 2017

Positions: S - Support O - Oppose M - Monitor. *Recommended positions indicated by ()

Number	Title	Sponsor	Description	Questions/Comments	Position*	House Comm.	House Floor	Senate Comm.	Senate Floor
PRIORITY BILLS									
1S HB 164	Municipal Enterprise Fund Amendments	J. Moss	Provides transparency for ratepayers and taxpayers through public hearings and notices when a city transfers excess enterprise fund balances to the general fund.		S	P	P	P	
HB 255	Tax Increase Initiative Amendments	McCay	Makes certain that initiatives for tax increases include accurate rate change explanations on the ballot. Provides for a fiscal impact statement to be included on the ballot if the initiative calls for a tax increase.		S	P	P	P	
HB 367	Local Option Sales and Use Tax Modifications	Daw	Creates a .10% local option sales tax increase for cities/towns in counties that have not adopted Prop 1 if voters approve of the increase. Repeals the increase if the county later adopts Prop 1.		O				
1S HB 377	Tax Modifications	McCay	Expands single sales factor for all industries within the state	Utah 2.0	S	P	P		
SB 34	Competency-Based Education Funding	Millner	Creates a model for mastery-based education funding, which reallocates funds back to the school district or charter school if a student is to graduate early.	Utah 2.0. - Interim Committee bill	S	P			P
1S SB 94	Local District Revisions	Fillmore	Requires a local district that proposes a tax increase send board member representatives to inform the legislative bodies of the proposal.		S	P		P	P
2 S SB 132	Tax Provision Amendments	Bramble	Expands single sales factor and removes the sales tax penalty on business inputs for certain vehicle manufacturers.		S	P	P	P	P
2 S SB 150	Local Government Bond Amendments	Henderson	Mandates that the true cost of a bond be placed at the top of the election ballot when an entity is seeking a voter approved bond.		S	P	P	P	P
1S SB 197	Refinery Sales and Use Tax Exemption Amendments	Adams	Removes the sales tax penalty on manufacturing inputs that last less than three years for refiners in the production of Tier 3 fuels.	Utah 2.0	S			P	
House of Representatives Sponsored Legislation									
HB 23	Income Tax Credit Modifications	J. Peterson	Phases out income tax credit for solar panel system purchasers	Interim Committee bill	s	P	P	P	P
HB 25	Tax Incentive Review Amendments	McCay	Amends provisions related to the sharing of tax information between the State Tax Commission and legislative staff offices and requires a study related to sales and use tax exemptions.	Interim Committee bill	(s)		P	P	P
HB 26	Revenue and Taxation Modifications	McCay	Amends state code to say new growth in the certified rate calculation cannot include properties that lose greenbelt status	Interim Committee bill	s	P	P	P	P
HB 29	Energy Efficient Vehicle Tax Credit Amendments	Handy	Extends the corporate and individual income tax credits related for electric vehicles		o	P	F		
HB 32	Assessment Area Act Modifications	Webb	Increases transparency for local assessments areas for economic promotion activities		s	P	P	P	P
HB 45	Property Tax Assessment Changes	McCay	Requires the benchmark for centrally assessed value to be included in new growth to be altered when tax commission decisions are made. States ski areas and solar panel areas cannot qualify for greenbelt status.		o	P			
HB 46	Pass Through Entity Tax Amendments	Eliason	Makes technical changes to pass through entity law. Gives greater definition on shareholders		m	P	P	P	P
HB 47	Property Tax Assessment Appeals Amendments	Briscoe	Establishes time periods for property assessment appeals for "greenbelt" properties		m	P	P	P	
HB 49	Social Security Tax Credit	Westwood	Provides that a claimant may claim a tax credit for social security benefits that are included in the claimant's federal adjusted gross income		o	P	P	I	
HB 64	Property Tax Relief Amendments	J. Peterson	Makes technical changes to when a surviving spouse can apply for property tax relief	Interim Committee Bill	m	P	P	P	P

HB 70	Common Area Assessment Amendments	Froerer	Allows county assessors to use common areas to determine fair market values of properties		s	P	P	P	P
HB 71	Hygiene Tax Act	Duckworth	Creates a sales tax exemption for feminine hygiene products		o	H			
HB 89	Impact Fee Reporting Requirements	Knotwell	Increases the reporting requirements for municipalities when collecting and spending impact fees		S	P	P	P	P
3S HB 115	Solid Waste Revisions	McKell	Modifies the fee structure for non-hazardous solid waste. Requires that fees be equitable among all solid waste entities that are overseen by DEQ.		m	P	P		
HB 143	Tax Advisory Board Amendments	Gardiner	Removes living location requirements for members of the board	Drafted in response to SLCo metro townships	m	P	P	P	P
HB 151	School Board Election Amendments	Ward	Creates nonpartisan elections for state school board members		o				
HB 219	Rural Tax Credit Amendments	Sandall	Provides a state nonrefundable tax credit for certain contributions to a nonprofit corporation related to an approved project in an enterprise zone		o	P	P	P	
HB 258	Veterans Tax Amendments	V. Peterson	Amends definitions for active military service to modify the time period for a military individual to receive a property tax exemption. Coordinates with HJR 7		m	P	P	P	P
2S HB 294	Utah Intergenerational Poverty Work and Self-sufficiency Tax Credit	Westwood	Creates a tax credit for individuals who face intergenerational poverty. Carves into the income tax base.	FN: \$4.8 million	o	P	P		
HB 302	Modifications to Tax	Briscoe	Enacts a refundable state earned income tax credit. Decreases the general state sales and use tax rate. Imposes a state sales and use tax on certain services.	FN: \$49.5 million	m				
HB 324	Local Budget Hearing Notice Amendments	Cutler	Requires a local government to post a required notice of a local budget hearing using social media, if applicable.		s	P	P	P	
HB 443	Changes to Tax	Briscoe	Allows for additional revenue to be collected through the state property tax for education. Creates a qualifying personal exemption at 80% of the federal personal exemption deduction. Enacts an EITC for the state. Restores the sales tax back on food.		o				
HB 452	Homeless Service Amendments	Eliason	Calls for certain sales taxes collected by city, counties and the state to be deposited into a Homeless Housing Reform Restricted Account.		m				
HB 457	Carbon Emissions Tax Act	Briscoe	Imposes a tax on carbon based fuels. Indexes the tax for a number of years. Adds an emissions tax to the fuel tax.		O				
HJR 7	Proposal to amend Utah Constitution - Military Property Tax Exemption	V. Peterson	Changes the exemption requirement from 200 days within a calendar year to 200 days within a 365 day period.		(m)	P	P	P	P
Senate Sponsored Legislation									
SB 16	Sales and Use Tax Exemption Changes	Bramble	Creates a sales tax exemption for exterior car wash services.	Interim Committee bill	m	P	P	P	P
2 S SB 17	Tax Commission Amendments	Hemmert	Creates standards for the Tax Commission to hold closed door meetings to discuss changes to established rules or publications. Ensures that taxpayer records are kept confidential.	Interim Committee bill	m	P	P	P	P
SB 23	Sales Tax Exemption for Guides and Outfitters	Dayton	Creates a sales tax exemption for services provided by hunting guides, such as transportation.		(o)				
1 S SB 24	Heavy Duty Tax Credit Amendments	Hemmert	Clarifies tax credit as nonrefundable, and places DAQ director responsible for issuing tax credits.	Interim Committee bill	s	P	P	P	P
SB 43	Property Assessment Amendments	Henderson	Increases property valuation of special purpose vacant buildings to be based on construction costs in current dollars.	Interim Committee bill - Sent to Interim Study	o				
1 S SB 83	Sales Tax Notification Amendments	Harper	Requires a remote seller to notify a Utah purchaser that sales tax may be required, and attaches penalties and fees for non-compliance.		m			P	P
1 S SB 93	Property Assessment Notice Amendments	Harper	Requires that any delinquent property taxes be added to the annual property tax notice.		s	P	P	P	P
SB 101	Sales and Use Tax Modifications	Harper	Creates an affiliate nexus model to collect remote sales taxes.		m				
1 S SB 110	Sales Tax Collection Amendments	Bramble	Creates an economic and affiliate nexus model to begin collecting sales taxes on remote purchases. Equalizes sales tax collection between in-state and out-of-state retailers.		S			P	P
SB 139	Tax Increment Financing Revisions	Stephenson	Limits school district participation in tax increment financing projects to 50% of generated property taxes.		m				

SB 141	Income Tax Amendments	Dabakis	Establishes a progressive tax structure for Utah's individual income tax. The bill would raise the individual income tax rate to 7% for persons making more than \$500,000 annually.	O					
SB 142	Redevelopment Agency Amendments	Fillmore	Restricts school districts from using property taxes generated through the board of voted leeways, or the statewide basic levy to participate in tax increment financing projects.	m					
SB 151	Property Tax Relief Amendments	Dabakis	Limits the amount of property taxes that certain water conservancy districts can collect to 15% of the district's total annual revenue.	S					
2 S SB 157	Changes to Property Tax	Bramble	Ensures all airlines are treated the same in the calculation of the fair market value of an aircraft.	s	P			P	P
SB 158	Pass-through Entity Withholding Amendments	Bramble	Creates a process for a pass-through entity to obtain a refund of qualifying excess withholding, based on a threshold.	s	P	P		P	P
SB 195	Government Transparency Revisions	Henderson	Requires that interlocal authorities and other entities be subject to the Public Finance Website statute	s	P	P		P	P
3 S SB 198	Utah Communications Authority Amendments	Harper	Increases fees for telephone customers to support Utah Communications Authority's expansion of 911 emergency services.	O				P	P
2 S SB 229	Sales Factor Weighted Tax Modifications	Harper	Clarifies single sales factor for a taxpayer when greater than 50% of the taxpayer's activities are classified within particular NAICS codes.	S				P	P
SB 247	Modifications to Distribution of Local Sales Tax Revenues	Okerlund	Removes the repeal date for the minimum distribution of sales taxes. The bill permanently extends the "hold harmless" effect for small municipalities.	o				P	
1 S SB 249	Tax E-Filing Amendments	Bramble	Requires employers to file electronic versions of tax withholding documents.	s				P	P
1 S SB 255	Funding for Education System Amendments	Stephenson	Freezes the statewide basic levy for five years.	s				P	
1 S SB 264	Outdoor Grant Program Amendments	Okerlund	Increases the statewide transient room tax to provide funds for grants for outdoor recreation development.	(O)				P	P
SB 265	Distribution of Revenues Collected Under the Local Sales and Use Tax Act	Hinkins	Reestablishes additional distribution of sales and use taxes for certain cities with mining developments for five years.	(o)				P	
1 S SB 267	Utah Rural Jobs Act	Okerlund	Provides post-performance nonrefundable tax credits for small businesses that locate and employ workers in rural counties.	s				P	
SB 276	Transportation Funding Modifications	Van Tassell	Lowers the trigger amount for increasing the gas tax. When the increases occurs, money transferred from the state's general fund to the Transportation Investment Fund of 2005 would be reduced.	(s)				P	

Highlighted positions indicate a change in the Association's position. This can occur as amendments and substitutes are added to the original legislation.

Lower case position letters indicate low profile positions.