



For more information, contact: Vice President
 Billy Hesterman (801-633-3663) or Research
 Analyst Spencer Nitz (385-202-5986)

Utah Taxpayers Association 2018 Legislative Watchlist

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									
1 Sub HB 307	Property Tax Changes	Hawkes	Creates additional review before property tax notices are sent to ensure that the increase wasn't the result of some error. Limits a county from increasing a successfully appealed property assessment in the prior tax year above fair market value plus the median increase in property values for the county.		S	P	P	P	
2 Sub HB 355	Amendments to Tax Law	McCay	Reduces the individual and corporate income tax rate to 4.95%. Expands the of use single factor apportionment to calculate their income tax, which is phased ver a period of years.		S	P			
HB 374	Apportionment of Business Income Amendments	McCay	Allows certain businesses to use single factor apportionment to calculate their income tax. Phases in the calculation over a period of years.		S	P			
1 Sub HB 375	Personal Property Tax Revisions	McCay	Exempts the first \$10,000 of tangible personal property paid by business owners.		S	P	P		
1 Sub SB 28	Local Government and Limited Purpose Entity Registry	Henderson	Requires all local districts to register with Lt. Governor's office; allows the state auditor to stop revenue if local districts do not comply with registry laws.		S	P	P	P	P
SB 29	County Listing of Local Government and Limited Purpose Entities	Henderson	Requires county government to provide information about all local districts operating within the county on their website.		S	P	P	P	P
SB 103	Strategic Workforce Amendments	Millner	Creates regional workforce program requiring expanding partnerships, stackable credentials job opportunities, and aligned to workforce needs.	Utah 2.0	S	P	P	P	P
SB 120	Local Government Fees and Taxes Amendments	Henderson	Prevents municipalities from collecting a utility fee for transportation on county property.		S	P	P	P	P
6 Sub SB 136	Transportation Governance Amendments	Harper	Resturctures the governance of UTA. Creates a new state sales tax earmark for the Transit Transportation Investment Fund. Increases motor vehicle registration fees for alternative fuel vehicles and a CPI adjustment for motor vehicle registration fees. Allows certain cities or towns to impose the 4th quarter local option sales tax if the county has not done so. Creates an additional local option sales tax that may be imposed either by commission or vote of the people.	Supported by the Transportation and Governance Task Force	O		P	P	P
SB 233	Sales and Use Tax Amendments	Stephenson	Upon the state collection of remote sales taxes, this bill will be used to eliminate the three-year life sales tax penalty on manufacturers and mining operations.	Utah 2.0	S		P	P	P
House of Representatives Sponsored Legislation									
3 Sub HB 21	Changes to Property Tax	McCay	Modifies the calculation of the certified property tax rate by adjusting eligible new growth to account for collection rates over the previous five years. This practice is already being done by the Tax Commission.		S	P	P	P	P
HB 53	Military Spouse Income Tax Amendments	Eliason	Excludes income from military spouses who are non-residents in the state of Utah.		S	P	P	P	P
1 Sub HB 54	Individual Income Addition and Deduction Amendments	Sagers	Prevents certain bonds and interest from becoming taxable under the state individual income tax code due to federal tax reform.		S		P	P	P
HB 57	Utah Intergenerational Poverty Work and Self Sufficiency Tax Credit	Westwood	Tax credit for individuals facing intergenerational poverty. Intergenerational poverty will be determined by the Department of Workforce Services.	FN: \$6,013,200	S	P	P	P	
2 Sub HB 62	Property Rights Amendments	Quinn	In certain property tax related court cases, fair market value must be used as opposed to assessed value.		S	P	P	P	P



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4 Sub HB 88	Electronic Cigarette and Other Nicotine Products Amendments	Ray	Imposes an excise tax on the sale of an electronic cigarettes and additional products at a rate of 0.86% of the manufacturer's sale price, and 0.29% for freestanding electronic cigarette products.		O	P			
1 Sub HB 148	Tax Revisions	Quinn	Increases the state general sales and use tax rate from 4.7% to 4.92% and eliminates the state sales and use tax on unprepared food. Maintains the local/county rates for unprepared food.		O	P	P	F	
HB 182	Local Option Sand and Gravel Tax	Nelson	Gives a county or a city, but not both, the ability to impose a local option tax on sand and gravel. The cap for the tax is set for \$0.10 per ton. Requires that monies collected for the tax be used for road improvements.		O				
HB 202	Tax Incentive Revisions	Christofferson	Reduces the rate of corporate and individual income tax credits for research activities. Eliminates the corporate and individual motion picture and enterprise zone tax credits. Limits GOED's ability to enter new agreements or extend existing agreements for economic development tax credits. Repeals the three-year-life sales tax penalty on business inputs for manufacturing and mining companies.		m				
HB 262	Hygiene Tax Act	Duckworth	Adds a sales and use tax exemption for an incontinence care item, tampons and sanitary napkins, and diapers		O	F			
HB 271	Government Enterprise Amendments	Fawson	Requires cities and counties to conduct a market study and present the findings in a public meeting before authorizing a recreation (such as a recreation center) or entertainment enterprise. Also requires the cities or counties to notify businesses that may be able to provide the similar service that the government is seeking to create the enterprise.		S				
HB 276	Social Security Tax Credit	Westwood	A qualifying claimant may claim a tax credit for social security benefits that are included in a person's federal adjusted gross income (FAGI). Clarifies that any person claiming this credit may not claim the retirement tax credit.		O	P	P	P	
1 Sub HB 277	Nonrefundable Retirement Tax Credits	Westwood	Removes the requirement that retirees be born on or before a specific date in order to be eligible for nonrefundable retirement tax credits. Sets a cap for the nonrefundable retirement tax credit at \$450.		m	P	P	F	
HB 278	Paid Family and Medical Leave Tax Credit	Edwards	Allows a taxpayers to claim a nonrefundable tax credit equal to 25% of the amount claimed under the federal employer tax credit for paid family and medical leave. The taxpayer can carry forward the tax credit for five years.		O	P	P	P	
5 Sub HB 293	Tax Rebalancing Revisions	Last	Freezes statewide property tax rate for five years. Creates the WPU value in the property tax to raise property tax rates when the WPU funding ratio is off from 85% income taxes and 15% property taxes. Lowers overall income tax for corporations and individuals to 4.95%. Expands industries that can use single sales factoring to calculate their corporate income tax. Makes technical changes to state code to adapt to federal tax reform.		O	P	P		P



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HB 299	State Income and Sales Tax Reduction	Schultz	voids the Our Schools Now initiative if passed. Also shifts tax on remote sales into the new remote sales restricted account created by the legislation should Congress or the U.S. Supreme Court act.		m				
HB 316	Tax Commission Information Sharing Amendments	Last	Removes the requirement that "the commission shall in all instances protect the privacy of a person" when sharing certain tax data. Allows LFA, LRGC and GOMB access to limited broad-based taxpayer information.		S	P	P	P	P
2 Sub HB 367	Transient Room Tax Amendments	Noel	Adds "road repair and upgrade" to the menu of options counties of 4th,5th, or 6th class may spend revenue collected from the transient room tax.		O	P	P	P	P
HB 385	Tax Reform Revisions	Quinn	Modifies the state Taxpayer Tax Credit to prevent a state tax increase on those who may have had a tax increase due to federal tax reform.		S				
HB 403	Tax Modifications	Briscoe	Creates a carbon tax starting at \$10 per metric ton of CO2 emitted increasing annually at 3.5% plus inflation. Eliminates state portion of sales tax on food. Eliminates state portion of sales tax on residential and commercial consumption of electricity and fuels. Eliminates the 3-year-life sales tax penalty on manufacturing/mining equipment. Funds 75% match of federal EITC for low income families at risk of intergenerational poverty.		O				
HB 423	Transit and Road Funding Amendments	Gibson	Modifies the 4th local option sales tax quarter. Allows a county to impose .25% sales and use tax and a city to impose a .10% sales and use tax. Revenue from the tax is divided between the imposing county and its cities. Revenue can be used for transit and transportation projects within the county and its cities.		O	P			
Senate Sponsored Legislation									
SB 36	Local Option Sales and Use Tax Distribution Formula Amendments	Stephenson	Removes outdated language and clarifies the hold harmless distribution for cities already receiving the provision.		S	P	P		P
SB 37	Sales and Use Tax Exemption Amendments	Stephenson	Removes the requirement that a product purchased for resale be resold within the state to qualify for a sales and use tax exemption.		S	P	P		P
4 Sub SB 71	Road Tolls Amendments	Niederhauser	Provides UDOT the authority to begin the process of assessing penalties and other rules, as well as the implementation of toll roads, if approved by the Transportation Commission.		S	P	P	P	P
SB 72	Business Income 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	P	P
1 Sub SB 76	Commercial Property Tax Amendments	Hemmert	Provides that any land completely leased to the state or a government entity may qualify for a property tax exemption.		S	P	P	P	P
SB 77	Tax Administration Amendments	Bramble	Authorizes the Tax Commission to provide, when requested, certain individual income tax withholding information to Department of Workforce Services.		S	P	P	P	P
SB 101	Tax Amendments	Fillmore	Automatically triggers a separate review by a county's board of equalization when a valuation differs from the original valuation by at least 20% and \$1,000,000.		S	P	P	P	P



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SB 122	Bond Election Amendments	Stephenson	Prevents approved bonds from increasing above the advertised cap in a voter information pamphlet and on the ballot. There is an exemption for 2% for issuance costs.		S	P	P	P	P
1 Sub SB 124	Budget Deadline Amendments	Fillmore	Extends the deadline by a week for fiscal year government entities to adopt a final budget.		S	P	P	P	P
SB 185	Post-Film Production Incentives	Anderegg	Increases the authorized amount of tax credits that GOED can offer for filmmakers.		m	P		P	P
SB 221	Property Tax Abatement for Indigents	Henderson	Provides an appeal process for a property owner dissatisfied with a county's decision on the property owner's application for an abatement or deferral of property tax for a poor person.		S	P	P	P	P
1 Sub SB 240	Military Installation Development Authority Amendments	Stevenson	Uses sales and property taxes in order to fund the construction of a military-focused hotel. Allows the Authority to collect sales taxes from another resort if that resort is located on government-owned land.		O		P	P	P
SB 244	Tax Reform Revisions	Stephenson	This bill makes amendments in order to be compliant with federal tax reform. These changes include: repatriotization of foreign income.		S		P	P	P

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