



For more information, contact:  
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**Utah Taxpayers Association 2019 Legislative Watchlist - March 13, 2019**

Positions: S - Support O - Oppose M - Monitor \*Recommended Positions Indicated by ( )

Number	Title	Sponsor	Description	Comments	Position*	House Comm.	House Floor	Senate Comm.	Senate Floor
<b>High Priority Legislation</b>									
2 Sub HB 11	Property Tax Amendments	Hawkes	Changes the burden of proof for property tax appeals; creates an automatic review when a property valuation increases by a certain percentage.	Revenue and Taxation Interim Committee approved this bill.	S		P	P	P
HB 34	Campaign Finance Amendments	Perry	Requires corporations disclose their donations to non-profit organizations that engage in political activities.	Government Operations Interim Committee approved this legislation.	O				
1 Sub HB 231	Tangible Personal Property Revisions	Lisonbee	Raises the \$10,000 exemption to \$15,000 and exempts personal property that is not critical to the business and is less than \$150.		S	P	P	P	P
HB 252	Electronic Cigarette and Other Nicotine Product Amendments	Ray	Seeks to tax electronic cigarettes and related products at a rate of 86% of a manufacturers sales price.		O	P			
1 Sub HB 441	Tax Equalization and Reduction Act	Quinn	Expands the sales tax to include services; lowers the income tax rate to 4.75%; lowers the sales and use tax rate to roughly 4% beginning January 1, 2020, with the possibility of lowering it further depending on revenue projections; enacts an EITC; creates a more robust dependent deduction; adjusts sales tax rates for "boutique taxes"; adjusts distribution of local option sales taxes.		O	P			
SB 179	Truth in Taxation Amendments	Fillmore	Prohibits taxing entities that are looking to increase property taxes from limiting public comment.		S			P	P
2 Sub SB 201	Oil and Gas Tax Incentive Amendments	Winterton	Eliminates the sales tax penalty on business inputs for oil and gas extraction businesses, as well as electrical generation.		S			P	
SB 256	Truth in Taxation Requirement Revisions	Anderegg	Eliminates the requirement for governments to hold Truth in Taxation hearings if raising property taxes to adjust for inflation.		O				
SB 263	Property Tax Definition Amendments	Weiler	Clarifies the definition of "educational purpose" when applying a property tax exemption.		S				
SJR 3	Proposal to Amend Utah Constitution - income Tax Amendments	McCay	Expands the use of income tax dollars to include services to the poor, elderly, or disabled.		(S)			P	
<b>House of Representatives Sponsored Legislation</b>									
HB 24	Property Tax Exemptions, Deferrals, and Abatements Amendments	Eliason	Clarifies property tax exemption status for military members, allowing for an exemption to be claimed if the military member property owner serves more than 200 days in a 365-day period.	Revenue and Taxation Interim Committee approved this bill.	S		P	P	P
HB 25	Tax Commission Amendments	Eliason	Modifies the Tax Commission's ability to speak with employees regarding interpretation and application of a law without the need for a public hearing.	Revenue and Taxation Interim Committee approved this bill.	S		P	P	P
1 Sub HB 32	Rulemaking Fiscal Accountability Amendments	Stratton	Requires legislative oversight when the Water Quality Board expends certain amounts of money under rulemaking authority.		S	P	P	P	P
HB 41	Transportation Sales Tax Amendments	Christofferson	Eliminates old language, while combining language regarding transportation earmarks.	Transportation Interim Committee approved this legislation.	M		P		
HB 42	Utah Net Loss Effective Date Clarification	Seegmiller	Changes the effective date for a taxpayer claiming net operating loss in the state.	Revenue and Taxation Interim Committee approved this bill.	S	P	P	P	P
HB 45	Higher Education Credits Amendments	Peterson	Requires higher education institutions to apply credits for skills or experience a student brings.	Utah 2.0	S		P	P	P
HB 49	Repatriation Tax Amendments	Eliason	Changes the effective date for a taxpayer repatriating income in the state to a beginning date of January 1, 2017.	Revenue and Taxation Interim Committee approved this bill.	S	P	P	P	P
HB 59	Government Enterprise Amendments	Robertson	Requires a government entity to conduct a study before engaging in building a municipal enterprise, such as a publicly-owned recreation center.		S				



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HB 103	Utah Intergenerational Poverty Work and Self-sufficiency Tax Credit	Spendlove	Enacts an Earned Income Tax Credit (EITC) for those in intergenerational poverty, whose eligibility is determined by the Department of Workforce Services.	FN: \$7.2 million	S				
HB 113	Hygiene Tax Act	Duckworth	Creates sales tax exemptions for certain products and raises the sales tax rate by .01%		O				
HB 127	Sales Tax Exemptions Revisions	Briscoe	Establishes a sales tax exemption for energy storage/batteries for residential, commercial, or industrial use.		M				
HB 176	Vehicle Property Tax Amendments	Thurston	Prohibits the state from collecting the registration fee on a car more than once per year.	FN: \$4.8 million	S				
HB 185	Tax Increment Funding for Student Housing	Owens	Allows a community reinvestment agency to build publicly-owned higher education student housing.		O	P	P	P	P
HR 196	Enterprise Zone Tax Credit Amendments	Sagers	Creates tax credits for employment and parts to manufacture hydrogen fuel.		M	P	P	P	
HB 222	Social Security Tax Amendments	Brooks	Allows for a tax credit for social security benefits based on AGI. The bill would either let a taxpayer claim the retirement tax credit or this one.		S				
2 Sub HB 235	Local Tax Amendments	Knotwell	Allows municipalities to levy a property tax to provide services such as water or sewage.		M	P	P	P	P
3 Sub HB 245	CRA Revisions	Winder	Clarifies that when an entity is seeking to approve a tax increment financing/CRA project area, a specific item be submitted in clear language on the agenda.		S	P	P	P	P
HB 248	Education Fund Designation Ratio	Judkins	Sets a cap of 15% from the Education Fund can be used for higher education.		O				
1 Sub HB 268	Tax and Fee Cleanup Provisions	Waldrup	Repeals several expired taxes and fees related to hazardous and radioactive waste.		M	P	P	P	P
HB 269	Public Safety and Firefighter Retirement Amendments	Perry	Reduces the wait time of rehire after retirement (known as double dipping) for police and firefighters from 1 year to 60 days.		O				
HB 282	Utah Personal Exemption Amendments	Quinn	Expands the state personal exemption to \$3,113 based on income thresholds.		S				
HB 299	Tax Changes	Seegmiller	Lowers the income tax rate to 4.75%		S				
HB 304	Fossil Fuels Tax Amendments	Briscoe	Creates a carbon tax, modifies tax credits for mining and manufacturing, eliminated the sales tax on food.		O				
HB 323	Impact Fees Amendments	Wilde	Allows a county of the sixth class or a special service district to impose an impact fee to pay for fire suppression vehicles.		M				
HB 403	Charter School Funding Amendments	Snow	Changes the two-year delay for charter schools receiving local replacement funding to one year delay.		S				
HB 413	Tax Credit For Energy Efficient Vehicles	Ward	Changes the tax credit for energy efficient vehicles by stabilizing the amount to \$1,000.		M				
HB 420	Income Tax Revenue Amendments	Thurston	Requires reporting by the Tax Commission when federal tax changes cause an increase in revenue to the state. It also requires that revenue from that action be placed in a lockbox that would be used for tax relief.		S				
HB 446	Truth in Taxation Revisions	Spendlove	Changes the final approval date to Sep 1 from Aug 17 when an entity is going through the budgeting and Truth in Taxation process.		M	P	P		P
HB 447	Adoption Tax Credit	Shipp	Enacts a nonrefundable income tax credit for adoption expenses.		M				
1 Sub HB 458	Tax Penalty Amendments	Handy	Reduces the monthly penalty assessed for unpaid income taxes from 2% to 1%.		S				
HJR 12	Joint Resolution Directing Tax Review Commission to Study Tax Incentives	Christofferson	Directs the Tax Review Commission to review the tax incentives the state offers and report to the Revenue and Taxation Interim Committee.		S	P	P	P	P
HJR 18	Joint Rules Resolution on Base Budgeting	Moss	Requires every appropriations subcommittee to create a zero based budget for a percentage of the subcommittee's budgets each interim.		S	P	P	P	P



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<b>Senate Sponsored Legislation</b>									
1 Sub SB 12	FDIC Premium Deduction Amendments	Stevenson	Allows banks to deduct FDIC fees when filing the state corporate income tax.	Revenue and Taxation Interim Committee approved this bill.	S	P	P		P
SB 13	Income Tax Domicile Amendments	Bramble	Clarifies residency requirements for when a person is required by the state to file income taxes.	Revenue and Taxation Interim Committee approved this bill.	S	P	P	P	P
3 Sub SB 26	Governmental Nonprofit Corporation Act Amendments	Henderson	Requires the state auditor to develop trainings on financial controls and that board members of government nonprofits participate in those trainings.		S	P	P	P	P
SB 28	Income Tax Revisions	Bramble	Clarifies when a corporation is subject to paying the corporate franchise tax.	Revenue and Taxation Interim Committee approved this bill.	S	P	P	P	P
SB 41	Interest Deductions Amendments	McCay	Creates deductions for business interest when filing the corporate income tax.	Revenue and Taxation Interim Committee approved this bill.	S				
1 Sub SB 42	Tangible Personal Property Amendments	McCay	Eliminates the double taxation of tangible personal property if the sales tax is paid by a business that is not exempt from sales tax for business inputs.		S			P	
1 Sub SB 56	Community Reinvestment Agency Report Amendments	Henderson	Requires GOED to create a public database that show all CRAs within the county's boundaries.		S	P	P	P	P
3 Sub SB 72	Transportation Governance and Funding Revisions	Harper	Expands the allowable uses for local option sales tax related to transportation.	Transportation and Tax Review Task Force approved this bill.	O	P	P	P	P
1 Sub SB 77	Tax Increment Amendments	Bramble	Prevents an entity from using revenue from a tax increase towards an already-existing community reinvestment area.		S	P	P	P	P
SB 79	Sales and Use Tax Amendments	Harper	Technical and language clean up from the Streamlined Sales Tax Agreement.		M	P	P	P	P
SB 91	Acceptance of Competency-Based Education	Millner	Further expands the use of existing skills a student brings to a higher education institution to be used as credit.	Utah 2.0	S	P	P	P	P
2 Sub SB 98	Community Reinvestment Agency Amendments	Harper	Removes reporting requirements from CRAs; prohibits government entities from charging fees to CRAs.		M	P	P	P	P
SB 99	Sales Tax Amendments	Harper	Lowers the statewide sales tax rate to 4.45%, as part of the promise to lower the rate following the collection of remote sales taxes.		S			P	P
SB 117	Tax Amendments	McCay	Removes the cap for contributions to homeless services; requires that the amount be removed from location of transaction, rather than population.		M				
2 Sub SB 129	Public Safety and Firefighter Tier II Retirement Enhancements	Harper	Increases the retirement contribution for public safety to 16% from 12%, and increases accrual from 1.5% to 2%.	FN: \$20 million on local entities within ten years.	O	P		P	P
SB 146	Sales Tax Exemption Modifications	Kitchen	Establishes a sales tax exemption for energy storage/batteries for residential, commercial, or industrial use.		M				
3 Sub SB 151	Initiative Procedure Amendments	Henderson	Requires that all funding sources be disclosed, including a percentage of a total cost of a ballot initiative be publicly available for distribution.		S	P	P	P	P
4 Sub SB 154	Utah Communications Authority Amendments	Harper	Increases the 911 fee on all phones from 9 cents to 25 cents to fund a unified 911 system.	We do not oppose if the sunset date is changed from 2028 to 2025, including an audit to study whether the service should be funded by the general fund.	M	P		P	P



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SB 167	Public Safety and Firefighter Planned Retirement Program	Mayne	Establishes a "planned retirement program" for police and fire that allows double dipping with further retirement benefits being placed into a deferred account.		O				
3 Sub SB 168	Sales and Use Tax Revisions	Bramble	Creates requirements for marketplace sellers to collect remote sales taxes.		S	P	P	P	P
SB 177	Scholarship for Special Needs Students	Fillmore	Allows parents to direct the spending for special needs children to the provider of their choice.		S			P	P
SB 211	Tax Administrative Remedies Amendments	Bramble	Requires that all administrative remedies are exhausted before a tax case is appealed to the district court.		S		P	P	P
1 Sub SB 214	Property Tax Relief Modifications	Fillmore	Creates a report from water districts across the state to determine how much of their overall revenue is collected from the property tax.		S			P	P
2 Sub SB 228	Public Infrastructure District Act	McCay	Creates a layer of government that would apply to specific areas, that then can impose a property tax to pay for development infrastructure.		M			P	P
SB 240	Property Tax Exemption for Wildfire Prevention	Hemmert	Creates a property tax exemption over a year when an property owner takes supression action to prevent possible fires.		O				
1 Sub SB 255	Tax and Revenue Amendments	Cullimore	Creates a refund if an air carrier purchases more than 130 million gallons in aviation fuel in the state.		M			P	P
1 Sub SB 269	Military Development Authority	Stevenson	Extends the ability of a MIDA project to receive property tax allocation, while exempting the property from property or privilege tax.		O			P	P
SJR 11	Proposal to Amend Utah Constitution -- Exemption for Fire Prevention	Hemmert	Associated required constitutional amendment for SB 240.		O				

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