

2009 Watchlist (March 10)			() indicates recommended position						
Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
PRIORITY BILLS									
HB 23, 2nd Sub	Certified Tax Rate Amendments	Hunsaker	reduces the certified tax rate to account for payment of back property taxes; Counties, Taxpayers and Hunsaker have agreed to delay effective date for to Jan 1, 2010, to reduce unnecessary duplication of work by counties and USTC this year	Approved by Interim Rev & Tax; House Rev & Tax; FN: still coming	S	P	P	P	P
HB 67	Public hearings on property taxes	Froerer	consolidates one of the TNT notices into a countywide notice, and publishes that countywide notice 2x in a paper, and online; also requires that taxing entities on the consolidated list provide a copy of the list to all attending the TNT hearing, plus those who request the list; only applies to taxing entities who notify the county auditor of an intent to go through TNT by July 22; also moves the placement of the % increase in the TNT notice from the first bullet to the 3rd bullet; House floor amendment removed new growth from the calculation of the % increase	Approved by Interim Rev & Tax; amend to include % increase over prior year's budgeted property tax revenue on the county list	S	P	P	P	P
HB 150, 1st Sub.	State board of education member election process amendments	Moss	creates direct, non-partison election of State Board of Education members; removes the nominating committee	FN: No impact	O	P	P	F	
HB 184	Income tax credit for a disabled dependent	Dougall	nonrefundable income tax credit for disabled dependents; no carry forward or carry back provisions;	FN: Decreased EF revenue of \$2.27M in 10 and \$2.33M in 11	O	P	P	P	
HB 219, 1st. Sub.	Tobacco Tax Increase	Ray	raises the cigarette tax from \$.695/pack to \$1.30/pack	FN: \$25.9M in 2010, \$30.6M in 2011	O	P			
HB 229	Public school funding	Harper	Replaces school district property tax with sales tax revenues	FN: Lower appropriations of \$35M, and lower revenue of \$27.3M in 2011	O	F			
HB 246, Sub 2	Property tax - residential exemptions	Froerer	increases the residential exemption from 1 to 6 acres; exemption only applies to the minimum parcel size, as outlined in city/county zoning ordinance or CCRs	FN: tax shift of \$28M total-\$17.64M to other residential, \$10.36M to business	o	P	P	F	
HB 255	Repeal of sales and use tax exemption relating to mining	Wakins	repeals the sales and use tax exemption for mining equipment; need to understand how these mining purchases are sited		O				
HB 259, 1st Sub	Changes to impact fees	Sandstrom	prevents cities, counties and other districts from charging some impact fees on charter schools and district schools; authorizes cities to waive impact fees; mandates equal treatment of charter and district schools vis-à-vis impact fees	FN: Nothing at the state level-could reduce local revenues by \$3.125M annually	S	P	P	P	

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 293	State school board election amendments	Menlove	creates direct, non-partison election of State Board of Education members; removes the nominating committee	FN: No impact	O				
HB 321	State agency structure task force	Harper	task force to meet 10 times to review ways to make state agencies more efficient	FN: \$48K in 2010	s				
HB 418	Delinquent property tax amendments	Froerer	increases the penalty for late property tax payments from 2% to 5%, and increases the interest payment to a range of between 7% and 12%; if late payment is made within 45 days of delinquency, the penalty decreases to 2.5%	FN: No impact, though local revenues could increase by up to \$50M, depending on penalties imposed	S	P	P	P	
HJR 6	Joint resolution revising property tax exemption	Painter	exempts water treatment plants from the property tax; exemption includes property used in extracting, collecting and delivering the water to the final user; sent to interim study	FN: \$14,700 costs in FY 2011	s	F			
HJR 8, 1st Sub.	Joint resolution regarding secret ballot	Wimmer	constitutionally mandates preservation of secret ballot	FN: \$14,700 costs in FY 2011	S	P	P	P	P
1SB 18	Utah Transparency Advisory Board Amendments	Niederhauser	requires school districts, charter schools, cities, counties, transit districts and special districts to create their own transparency websites; those websites must meet requirements established by the Division of Finance (in consultation with the Transparency Advisory Board); modifies membership of the Advisory Board to include representatives from the entities now subject to transparency requirements	Approved by Interim Rev & Tax; FN : \$70,400 one time in FY 2011	S	P	P	n/a	P
SB 34	Amendments to sales and use tax exemption for certain machinery, equipment or parts	Niederhauser	limits the exemption from sales and use tax for certain machinery, equipment or parts to items used in a Utah facility	Approved by Interim Rev & Tax; Tax Commission bill; FN: increase to GF of \$65K in 2010 and \$67K in 2011	s			P	
SB 38, 2nd Sub.	Severance tax amendments	Valentine	Over the course of 6 years, progressively adds higher percentage of severance tax revenues into permanent trust fund, until all severance tax revenues go into permanent trust fund; diverts \$6 million to specified natural resource programs for 4 years	approved by Interim Rev & Tax, and by TRC; FN: transfer from GF to Infrastructure and Economic Diversification Investment Account of \$14.5M in FY 2010, and \$30M in FY 2011	O	P		n/a	P
SB 114, 2nd Sub.	Tobacco tax amendments	Christensen	raises the tax on cigarettes to \$1.30 per pack, with similar increase in moist snuff and other tobacco products, and specifies how the funds raised by the taxes are to be spent		O			T	

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
SB 135, 1st Sub.	Local district taxing authority	Bramble	property tax, unless the tax is pledged to pay for bonds or other obligations of the district, the levy was approved by the voters, or by the legislative bodies of all included municipalities and included counties		s	P	P	P	P
SB 205	Redevelopment agency amendments	Bramble	Prevents using bond proceeds for telecommunications facilities; If funds are to be used for telecommunications facilities, must do so on an equal basis for all providers; Segregates how taxable value for cdas is calculated, as opposed to urban renewal or economic development areas; Expands the definition of inactive airport site to include a site that is scheduled to be decommissioned and for which a commercial replacement is under construction (St. George); Allows a county agency to do urban renewal, economic development or community development on an inactive industrial site, even if a portion of the industrial property is part of a town; record property owner must submit written request to start process; CDA; Allows public entities to authorize their sales/property tax increment by resolution; Resolution must specify the base taxable value and the method of calculating the increment; Allows the agency resolution or interlocal agreement "to be paid any percentage of tax increment up to 100% or any specified dollar amount of tax increment for any period of time"; Requires the TEC to elect a chair and secretary at first meeting, and perhaps adopt a policy governing electronic meetings; Unless the TEC agrees, the economic development or urban renewal agency may not receive more tax increment for more than is in the budget, or for more tax years than is in the budget; Requires CDAs, EDAs and urban renewal developments to include in their budget the number of tax years the agency can receive tax increment and the percentage of tax increment or maximum cumulative dollar amount of tax increment the agency can receive; Allows taxing entities to agree to pay more sales tax revenue and tax increment to the agency than is specified in the resolution ;	FN: No impact	M			P	P
SB 238	Coal severance tax	Davis	imposes a severance tax of \$0.50/ton of coal; applies only to coal sold outside of Utah, or to coal stockpiled for more than 2 years;	FN: \$3M in 2010, and \$12M in 2011	O				
SJR 20	Joint Resolution to Oppose Federal Card Check Legislation	Liljenquist	Boxcar						
NUMBERED BILLS									
HB 16	Assessment Area Amendments	Hunsaker	requires that taxing entities can only bond for projects if the value of the project and land after completion will exceed the cost of the bond	FN: No impact	s	n/a	P	P	P

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB20	Repeal of Certain Income Tax credits and Contributions	Fisher	repeals several tax credits and contributions that have not been used in several years, and provides for distribution of the funds previously deposited into those accounts	FN: loss to restricted fund account of \$13K; Consent calendar	s	P	P	P	P
HB 28	Personal Property Tax Amendments	Frank	amends the procedures for imposing penalties when a taxpayer fails to file their personal property tax statement; a penalty for failure to file the personal property tax statement may not be imposed before May 16; if the request for a personal property tax statement is requested on or after March 16, or by a county of the 1st class, the penalty may not be imposed for another 30 days; if the personal property tax statement is not made, the county assessor shall estimate the taxpayer's personal property tax value	approved by Interim Rev & Tax; House Rev & Tax; Consent Calendar; FN: No impact	s	P	P	P	P
HB 35, 1st. Sub	Nonrefundable Higher Education Tuition Credit	Dougall	provides a tax credit to students attending Utah colleges and universities for tuition and mandatory fees; credit is available to student, though fees/tuition paid by anyone; credit is limited to 5% of tax liability before credits; credit is non-refundable, and carryforward is available, for amounts exceeding 5% in a given year; also allows credit for donations to a Utah Educational Savings Plan	approved by Interim Rev & Tax; support if limited to science, technology and math majors; FN: \$2.2M decrease in 2010, and \$3.9 in 2011	o	P	P	P	
HB 54	Amendments to vehicle registration requirements	Gibson	requires vehicle owners to pay applicable sales and use taxes prior to registering their vehicles; clarifies the law to comport with existing practice	approved by Interim Rev & Tax; FN: No impact	M	P	P	P	P
HB 55	Amendments to TRCC and Airport Facilities Tax	Harper	authorizes counties imposing the TRCC tax to impose a 1% tax on alcoholic beverages; retroactive to Jan. 1 2007; technical correction to reinstate language that was inadvertently omitted in a previous amendment to TRCC; tax is currently being collected by restaurants	approved by Interim Rev & Tax; Tax Commission bill; Consent Calendar; FN: No impact	s	P	P	P	P
HB 57	Exemptions from requirements to deduct and withhold an income tax	Frank	exempts employers from deducting and withhold income tax, if the employee workin the state for only a short time (<20 days), and wouldn't earn \$50,000 in the taxable year from that employer	Approved by Interim Rev & Tax; Tax Commission bill;	s	P			
HB 58	Sales & Use Tax - Determining the location of certain transactions	Harper	seller who sells, leases or rents anything subject to Utah S&U tax may elect to locate the sale, lease or rental of a service using origin-based sourcing; brings the state into consistence with SST agreement	approved by Interim Rev & Tax; Tax Commission bill; FN: No impact at state, may shift between locals	s	P	P	P	P

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 66, 9th Sub.	Property tax amendments	Newbold	phases in statewide equalization first to districts making payments to charter schools and eventually to the WPU (8 to 10 years)	support, if amended to include basic levy in TNT; FN: net USF increase of \$9.8M	O	P	F		
HB 70	Cigarette tax exemption amendments	Vickers	technical change re: references to federal code	FN: No impact	M	P	P		
HB 71	Withholding tax amendments	Vickers	allows vendors to use coupon for monthly payments, and then only have to submit the lengthier returns on a quarterly basis; matches the law with current practice	Approved by Interim Rev & Tax; Tax Commission bill; FN: No impact	s	P	P	P	P
HB 76	Income tax credit for retired military pay	Mascaro	creates nonrefundable income tax credit worth up to \$500 for military retired pay, if that pay is included in the claimant's, estate's, or trusts AGI for that taxable year; no carryforward/back provision; amended to take effect 1 year later, to avoid FN	moves away from the flatter income tax; FN: reduce Education Fund by \$7.25M in FY 2011	O	P	P		
HB 77	Income tax credit for taxable Social Security benefits	Mascaro	creates a nonrefundable income tax credit worth 5% of taxable Social Security benefits, and provides for apportionment for nonresident or part-year resident individuals; no carryforward/back allowed	moves away from the flatter income tax; FN: reduce EF revenue by \$56M in FY 2010 and 2011	O				
HB 79	Income tax credit for at home parent	Draxler	Increases nonrefundable income tax credit from \$100 to \$200 per qualifying child	FN: Reduce EF by \$400K in FY 2010 and FY 2011	M				
HB 80	Study on taxpayer advocate	Grover	study whether to create an office in Tax Commission who helps taxpayers solve problems with tax issues	FN: No impact	M	P	P	P	P
HB 82	Teacher mortgage loan program	Hemingway	creates mortgage loan program administered by State Board of Education, that fixes the interest rate of the teacher recipients, and requires the State Board of Education to adopt rules regarding creditworthiness of potential recipients; provides for repayment and forgiveness requirements	FN: \$1.5M from GF to State Board	o	H			
HB 83	Property tax relief programs	Froerer	increases the household income qualifying limits to receive the homeowner's credit and the renter's credit	FN: loss of \$122K in GF in 10, and lose of \$125K in FY in 11	s	P	P	P	
HB 96	State retirement participation for charter schools	Watkins	allows charter schools that opted out of participating in the State Retirement System to irrevocably opt into the State Retirement System.	FN: No impact	s	P	P		
HB 125	Impact fee amendments	Powell	adds the Utah Taxpayers Association, the League of Women Voters and AARP to the list of groups who must be notified when a capital facilities plan is created or modified, or when an impact fee is proposed to be imposed	FN: No impact	s	P	P	P	

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 133	Earned Income Tax Credit	King	provides a refundable tax credit equal to 10% of the federal EITC for which the claimant qualifies for	FN: \$32M cut in EF revenue	O	P	F		
HB 140	Motor vehicle registration fee amendments	Frank	increases the motor vehicle registration fee by \$2/year; earmarks the revenue to pay for highway patrol officers	FN: Increased revenue of \$5.24M in 2010 and \$5.351M in 2011	O	P	P	P	
HB 155	Equalization of funding for divided school districts	Bird	redistributes a portion of the school district property tax based solely on student enrollment, within the districts created in a school district split; removes non-split districts from the equalization; caps the divided school districts' total property tax rate at .0062	FN: Tax shift of \$16.4M in 2010 and \$17.3M in 2011, depending on geographic location	o				
HB 157, 1st Sub.	Property tax assessment amendments	Harper	authorizes an additional .000010 in property tax rate for 2nd through 6th class counties, to be used to create a statewide mass appraisal system	FN: No state impact; could raise local revenue by \$1.4M; revenue earmarked to Multicounty Appraisal Trust Fund	M	P	P	P	P
HB 161	Motor vehicle insurance fee	Wiley	imposes a \$.50/policy fee on car insurance, to be collected by insurance companies, and earmarked to pay for an automated license plate recognition system		o	H			
HB 193	Property tax - Greenbelt rollback	Menlove	exempts land from farmland rollback if the land is donated to a nonprofit, and is no longer subject to property tax; rollback tax comes back if the land is subject to a tax within 3 years of the donation	FN: No impact	o	H			
HB 198	Marriage license fee amendments	C. Johnson	increases marriage license fee \$10; earmarks funds for domestic violence shelters	FN: \$250K additional revenue, all earmarked	O	F			
HB 199	Statewide equalization of school funding	Harper	need to talk with Harper; similar to SB 48, 6th Sub from 2008; amend to include a growth factor	FN: could result in \$55M shift between individuals and businesses, depending on geographic location	S	F			
HB 215	Public Service Commission Powers - Area Code Assignment	Dunnigan	implements a geographic area code split		o				
HB 253	Motor carrier permit fee amendments	Kiser	increases fees for oversize and overweight permits	FN: \$1.5M to Transportation Fund in 2010 and 2011;	s	P	P	P	P

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 261	Aviation amendments	Harper	reduces the aviation fuel tax from \$.04/gal to \$.025/gal, when the fuel is purchased at a Salt Lake Cty international airport with a Customs office	FN: \$200K per year higher revenue, though this is prior to the amendment	S	P	P	P	P
HB 274, 1st Sub.	Local government fees and charges to state agencies	Wallis	prohibits municipalities, counties and local districts from charging the state more than the cost of connecting to the utility, and allows municipalities to charge the state the actual cost of providing infrastructure if the infrastructure is necessary to provide municipal utility service to the state	FN: No impact	s	P	P	P	P
HB 302	Distribution of tobacco settlement monies amendments	Bigelow	redistributes a portion of the tobacco settlement monies	FN: No net impact	M	n/a	P	P	P
HB 322	Tire recycling fee amendments	Hendrickson	increases the waste tire recycling fee for certain tires	FN: Increase in earmarked revenue of \$333,600	O	P	P	P	
HB 341	Manufacturing incentive	Wallis	Boxcar						
HB 363	Property tax - Determining value for tax assessment	Hansen	Boxcar						
HB 367	Legislative compensation amendments	Hansen	Boxcar; wants to raise Legislative salaries to approximately \$30K/year		o				
HB 378	Circuit breaker amendments	Cosgrove	allows homeowners or renters to reach circuit breaker thresholds with up to \$2K more in income	FN: decrease in GF rev of \$121K in 2010 and \$125K in 2011	s	P	P	P	P
HB 380	TRCC and airport facilities tax amendments	Frank	requires that 3.44% of the TRCC tax be deposited into a state fund used to promote tourism (78%) and use of locally grown/produced products in restaurants (22%)	FN: Increase in state revenues of \$397.6K in 09, increasing to \$1.145M in 2011	s	H			
HB 386	Tax changes	Holdaway	Boxcar						
HB 403	Sales & use taxation of food and food ingredients	McCliff	restores the sales tax on food, and creates a refundable low income tax credit	FN: Increase to GF of \$142.4M in 2010, and \$147.2M in 2011	O				
HB 410	Legislator salary amendments	Bigelow	reduces legislators' daily pay by 10%	FN: reduced approps of approx \$100K over 2 yrs	s	P	P	P	P

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
HB 415	Taxation amendments	Harper	reduces the statewide sales tax rate to 3.92%, and eliminates corporate and individual income tax credits	FN: net tax increase of \$378.3M in 2010, and tax cut of \$277.1M in 2011	M				
HB 423	Job creation tax incentives	Hutchings	requires study by Workforce Services involving incentives for employers		M				
HB 425	Carson Smith Scholarship Program Amendments	Newbold	specifies deadlines for charters and districts to notify eligible families about the Carson Smith Scholarship; requires that a participating school which changes ownership must reapply to be eligible	FN: No impact	S	P	P	P	
HB 426	Tobacco monies	Newbold	Boxcar						
HB 430	Economic Development Incentives for Alternative Energy Projects	Garn	creates economic development zones for renewable energy; allows local governments to abate property taxes, and allows state to waive other taxes; modeled on EDTIF program, in that the incentives are post-performance	FN: decrease in EF/GF of \$2.587M in 2010 and \$2.587M in 2011	s	P	P	P	
HB 439, 1st Sub.	Amendments to City or Town Sales and Use Tax for Botanical, Cultural, Recreational, and Zoological Organizations or Facilities	Holdaway	allows 1st class counties to impose this tax; allows cities and counties in the same county to impose this tax;		O	P	P		
HB 443	Revenue adjustments	Gowans	Boxcar						
HB 453	Tax revisions	Garn	Boxcar						
HCR 6	Concurrent Resolution Expressing Opposition to Congressional Efforts to Expand the Jurisdiction of the Clean Water Act	Brown	resolution expresses state's opposition to extending the reach of the Clean Water Act to non-navigable waters	FN: No impact	s	P	P	P	P
HJR 4	Joint Rules Resolution Base Budget Deadline Amendments	Litvack	allows a majority vote of the Legislature to waive the deadline for receiving, passing or defeating the base budget bill	FN: No impact	o				

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
SB 14	Financial incentives for motion picture productions	Hillyard	authorizes GOED to provide cash rebates or a refundable tax credit to movie productions that use Utah in their production; requires the TRC to evaluate every 5 years the effectiveness of this tax credit; caps the available cash rebate or tax credit at 20% of the "dollars left in the state"; cash rebate incentive may not exceed \$500K per production	leaves GOED with significant discretion about who receives this credit/rebate	s	P	P	P	P
SB 23, 1st Sub.	Income taxation of pass-through entities and pass-through entity taxpayers	Niederhauser	The bill puts all pass-through entities (S corps, LLCs, partnerships, etc.) on equal ground. Presently, only S corps are required to withhold tax for non-resident shareholders. Under SB 23, all pass-through entities must withhold. Non-resident shareholders can then file a tax return and true-up their Utah tax.	approved by Interim Rev & Tax; recommended by TRC; FN: Increase in EF revenue of \$678K in 10, and \$710K in 11, EF to lose \$2.2M annually beginning in 2012, increase expenditures of \$80K for USTC to enforce	s	P	P	P	P
SB 35	Sales & use tax definitions relating to property	Niederhauser	sell an appliance, it's tangible personal property; install an appliance, it's real property; establishes that all appliances are tangible personal property, whether or not they are installed	approved by Interim Rev & Tax; Tax Commission bill; change requested by "audit victims"; Increase in revenue of \$229.4K in 10, and \$254.8K in 11	s	P	P	P	P
SB 36, 1st Sub.	Sales & use tax amendments	Bramble	removes the sales and use tax from sale of prepaid telephone calling cards, and imposes sales and use tax on the sale of telecom services charged to a prepaid telephone calling card; brings the state better into conformity with SST agreement; substitute just brings in some clean up language	approved by Interim Rev & Tax; Tax Commission bill; FN: increase in revenue of \$28,500	s	P	P	n/a	P
SB 43	Insurance coverage for autism spectrum disorders- Clay's Law	Stephenson	requires insurers to give employers the option of choosing autism spectrum treatment for their employees	FN: \$1.#M annual appropriation, if the state chooses this coverage; no coverage is required	s			P	P
SB 46	School property tax equalization amendments	Morgan	repeals last year's school building equalization legislation	FN: No impact statewide, but reverses the \$12M from SL County SD's to Jordan W	O			T	

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
SB 47, 1st Sub.	Grant in lieu of property taxes act	Davis	the South Salt Lake bill; allows cities with regional public facilities to apply for and receive money from the GF for regional public facilities not subject to property tax; regional public facilities must comprise at least 33% of municipalities total land; disbursements only made if previous FY the state GF has unrestricted, undesignated balance; total disbursements may not exceed \$1M in a year	FN: \$1M shift in property taxes per affected county	O			F	
SB 56, 2nd Sub	Military installation development authority amendments	Killpack	authorizes a panel of 7 to impose, collect, and raise the municipal energy tax, municipal telecom license tax and the transient room tax, even though the members of the panel would not be elected to represent the area	FN: No impact on current revenue, though future revenue could be affected once then Military installation development area is created	O	P	P	P	P
SB 59	Allocation and Apportionment of Income and Deduction of a Net Loss	Stephenson	implements a mandatory single sales factor; phases it in over 10 years	FN: \$11M cut in EF	S	P		P	P
SB 60	Districts providing service to taxed property	Waddoups	prohibits local districts and special service districts that levy a property tax to fund some or all of the cost of providing service to property within the district from then denying service to property that is subject to that property tax.	FN: No impact	S				
SB 65	Amendments to Property Tax Notice, Public Hearing, and Resolution Provisions	Stowell	allows calendar year entities to avoid the August TnT hearing if they mail an estimated impact statement to all taxpayers in their jurisdiction of the impact on their property tax with a proposed property tax increase	FN: No impact	S			P	P
SB 68	Mining protection amendments	Killpack	codifies several legal principles regarding the dominance of the mineral estate vis-à-vis the surface estate; applies only to large mines; prevents counties from establishing zoning prohibitions on privately held land restricting a pre-existing mining operation from mining	FN: No impact	s	P	P	P	P
SB 72	Taxes on motor fuels	Valentine	Boxcar						
SB 92	Local governmental cooperation in educational matters	Jones	allows local government officials to participate in school board decisions	FN: No impact	o	P	P	P	P

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Number	Title	Bill Sponsor	Description	Question/Comments	Pos	House Comm	House Floor	Senate Comm	Senate Floor
SB 103	Uniform laws - Uniform principal and income act amendments	Hillyard	Brings Utah's law on using trusts to pass wealth on to spouses or children into compliance with federal law	FN: No impact	s	P	P	P	P
SB 108	Tax Commission Administration, Collection, and Enforcement Amendments	Niederhauser	unifies the tax collection and enforcement procedures across tax types	FN: Fsical analyst can't predict the net effect	s	P	P	P	P
SB 109	Local school funding legislative task force	Buttars	task force to meet 8 times studying efficiencies in school funding, local control of education resources, pilot project		s				
SB 115	Payment of mobile home park relocation expenses	Niederhauser	permits cities, counties or other taxing entities to use revenue derived from the increased property taxes accruing when a mobile home park is developed to help relocate the former residents of the mobile home park	FN: No impact	O	P	P	P	P
SB 123	School district division process	Hillyard	requires that a split of a school district requires a vote of the entire district	FN: No impact	S			F	
SB 130	Income Tax Credit - Contributions for Which Federal Matching Monies Are Offered	McCoy	need to summarize	FN: cut in EF by \$500K	M			H	
SB 132, 1st Sub.	Individual Income Tax Contribution for Methamphetamine Housing Reconstruction and Rehabilitation Fund	Mayne	creates an income tax check off for donations to orgs that rehabilitate meth houses; 1 yr limit to see if they can generate required \$30K to justify keeping	Moves away from the flatter income tax; FN: increased approp of \$50K from \$50K in revenue from check off	o	P		P	P
SB 134	Transportation Funding Amendments	Urquhart	prohibits the state, counties, and municipalities from spending project-specific funds allocated through a congressional authorization act for a transportation project that is eligible for funds apportioned to the state in support of the statewide transportation improvement program	FN: No impact.	s	P	P	P	P
SB 141	Aviation fuel tax amendments	Niederhauser	alternative to Harper's aviation fuels tax bill; no net tax increase; doesn't change current policy, only makes implementing it easier	FN: No impact	S	P	P	P	P

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SB 157	Property taxation of aircraft	Madsen	removes from an air charter company's operating property aircraft they don't use, but which is used for charter service; reduces the registration fee for an aircraft used in air charter service; switches their taxation from central assessment to registration fee	FN: Increased revenue of \$126K annually; average property tax increase of \$.03 on a \$250K home, and \$2 on a \$1M business	M			P	P
SB 177	New school district amendments	Buttars	pushes back the date a school district split happens, if/when the split districts can't agree on an asset allocation; if they don't have to go to arbitration, the split happens 2 years after they split election; if they do have to go to arbitration, the split happens 7 years after the election	FN: No impact	M				
SB 186	Amendments to State Tax Commission Penalty Provisions	Stephenson	rolls lower penalties in as the GenTax system comes online, and as late payments come in		S	P	P	P	P
SB 189	Amendments to Sales and Use Tax	Niederhauser	brings residential fuels back into the sales tax base; retrospective operation back to July 1, 2008; also sites the location of sales on airlines for alcoholic sales, electronics, etc.		s			P	P
SB 198	Escaped property tax amendments	Stephenson	Boxcar						
SB 199, 1st Sub.	Equal recognition of school parent groups	Bramble	requires school districts to provide equal access to parent groups	FN: No impact	s			P	P
SB 204	Property tax deferrals	Valentine	Boxcar						
SB 208, 1st Sub.	Utah public notice website amendments	Urquhart	requires legal notices be published on the Public notice website	FN: Increased annual approps. Of \$157K, and \$257K in revenue from dedicated credits	S			P	P
SB 210	Amendments to property Tax	Bramble	sets a method for identifying the fair market value of centrally assessed aircraft	FN: Cut in aircraft property taxes of \$3.6M, with an accompanying increase in other property taxes of \$3.6M	s	P	P	P	P
SB 222	Special assessment area amendments	Madsen	Boxcar						
SB 229	General tax amendments	Valentine	Boxcar						
SB 231	Telecommunications Universal Service Fund Revisions	Valentine	Boxcar						
SB 232	Income tax revisions	Valentine	Boxcar						

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SB 233	Property tax modifications	Valentine	Boxcar						
SB 234	Motor Vehicle Registration Fees	Okerlund	increases motor vehicle fees by \$1; revenue used to administer motor vehicle title;	FN: Increase in earmarked revenues of \$2.62M in 2010 and \$2.67M in 2011	o			P	
SB 235	Redistribution of Sales and Use Tax Revenues and Property Tax Adjustment	Valentine	need to summarize the substitute	FN: No impact	s			P	P
SB 239	Transportation revisions	Killpack	Boxcar						
SB 248	Tax amendments	Bell	need to summarize the substitute	FN:	M			P	P
SB 249	Utility franchise tax amendments	Bramble	Boxcar						
SB 251	Transportation funding modifications	Mayne	Boxcar						
SB 252	Disbursement of federal stimulus funds	Killpack	Boxcar						
SB 263	Amendments to tax	Jenkins	Boxcar						
SB 264	Tax modifications	Bell	Boxcar						
SB 266	Sales tax amendments	Valentine	boxcar						
SJR 18	Joint Resolution on Fiscal Note Process	Niederhauser	requires performance review standards when creating new agency or program, and requires the Legislative Auditor General to conduct an audit against those standards within 3 years of enacting the program	FN: No impact	S			P	P