



Utah Taxpayers Association - 2017 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 59 bills the Utah Taxpayers Association tracked during the 2017 Legislative Session, 13 of the most important tax-related bills were used in rating Utah’s 104 legislators.

In the House, five of the bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative is 42%. In the Senate, six bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 50%.

Senate Summary

The average score in the Senate is 80.9% out of the 12 votes scored. No senator received a 100% score. The highest scoring senator was Howard Stephenson with 91.7%. The next highest scoring senators were Sens. Adams, Harper, and Henderson, with 90%.

The highest scoring Democrat is Sen. Dabakis, with 77.8%. The lowest scoring senator is Sen. Luz Escamilla, scoring 62.5%. The lowest scoring Republican was Sen. Brian Shiozawa, with 70%.

Of the votes cast on the 12 bills scored, 82% of those were with the Taxpayers Association’s positions.

House Summary

The average score in the House is 81.2%, out of the 12 votes scored. Fourteen Representatives received a perfect 100% score: Reps. Daw, Grover, Kennedy, Lisonbee, Maloy, Roberts, Thurston, Froerer, McCay, Ray, Coleman, Knotwell, Dunningan, and Greene.

The highest scoring Democrats are Reps. Arent, Duckworth, Hollins, and Poulson, scoring 58.3%. The lowest scoring representative is Rep. King, scoring 45.5%. The lowest scoring Republican is Rep. Ward, with 54.5%.

Of the total votes cast on the 12 bills scored, 80.7% of those were with the Taxpayers Association’s positions.

The Legislature was less taxpayer friendly this Session as the average scores decreased from the previous year. The averages for both bodies in 2017, 80.9% for the Senate and 81.2% for the House, are down significantly from 90.4% and 88% in 2016.

This is primarily attributed to two bills that had significant tax and fee increases. Senate Bill (SB) 198, which increased taxes on telecommunication services, and SB 264, which increased the taxes on hotel room rentals.

For SB 198, only 24% of representatives and 7% of senators voted in accordance to the Taxpayers Association’s position.

Support for the Association’s position on SB 264 were higher in both bodies, however still in the minority. 40% of representatives voted with the Association’s recommendations, and 17% of senators.

Two bills calculated in the Scorecard only received a vote in one body. House Bill (HB) 377, which moved business income taxes in Utah to single sales factor apportionment, did not receive a Senate floor vote. SB 110, which would have created a method for collecting remote sales taxes, did not receive a House floor vote.

Bills Selected for the 2017 Legislative Scorecard

House Bill 89 (Knotwell) – Requires municipalities to disclose, in a report separate from the annual budget document, the amount of impact fees collected, and what projects that revenue will be used for. *Approved by House 71-0. Approved by Senate 25-0. Association position: Support*

House Bill 164 1st Sub (J. Moss) - Increases transparency to both ratepayers and taxpayers for the use of municipal enterprise funds. In the event that a city transfers enterprise funds to subsidize its general

fund, cities are required to mail a notice informing ratepayers about the transfer, and hold a separate public hearing during the budget process to disclose to taxpayers the purpose and amount of the transfer. *Approved by House 61-11. Approved by Senate 20-0. Association position: Support*

House Bill 255 2nd Sub (McCay) - When an initiative to increase a tax is placed on the ballot, as well as during the signature gathering process, the dynamic impact rate change must be clearly explained to the voters.

Utah House of Representatives - Utah Taxpayers Association 2017 Legislative Scorecard

	District	Party	HB89	HB164 1S	HB255 2S	HB324 1S	HB377 2S	SB94 1S	SB132 2S	SB150 2S	SB197 3S	SB198 3S	SB229 3S	SB264 2S	Final Score	Ranking	Lifetime Average	Lifetime Ranking
Recommended Position			Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N				
Daw, B	60	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	90.4%	17
Grover, K	61	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	92.3%	11
Kennedy, M	27	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	93.5%	9
Lisonbee, K	14	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	100.0%	1
Maloy, C	6	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	100.0%	1
Roberts, M	67	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	96.8%	6
Thurston, N	64	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	1	98.0%	3
Froerer, G	8	R	Y	Y	Y	Y	Y	Y	A	Y	Y	N	Y	N	100.0%	8	81.5%	38
McCay, D	41	R	Y	Y	Y	Y	Y	Y	Y	Y	A	N	Y	N	100.0%	8	96.8%	5
Ray, P	13	R	Y	A	Y	Y	Y	Y	Y	Y	Y	N	Y	N	100.0%	8	77.8%	50
Coleman, K	42	R	Y	Y	A	Y	Y	Y	Y	Y	Y	A	Y	N	100.0%	11	89.5%	18
Knotwell, J	52	R	Y	Y	Y	A	Y	A	Y	Y	Y	N	Y	N	100.0%	11	93.6%	8
Dunnigan, J	39	R	Y	Y	Y	Y	A	A	Y	Y	Y	N	Y	A	100.0%	13	81.0%	40
Greene, B	57	R	A	Y	Y	A	Y	A	Y	Y	Y	N	Y	N	100.0%	13	93.3%	10
Christofferson, K	56	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	84.1%	26
Eliason, S	45	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	83.2%	35
Fawson, J	7	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	97.2%	4
Gardiner, A	43	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	91.7%	13
Handy, S	16	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	77.2%	53
McKell, M	66	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	82.9%	36
Moss, J	2	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	91.7%	13
Peterson, V	59	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	91.7%	15	92.2%	12
Pitcher, D	10	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	77.1%	54
Pulsipher, S	50	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	91.7%	13
Quinn, T	54	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	91.7%	13
Webb, C	5	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	91.7%	15	80.4%	43
Hawkes, T	18	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	90.9%	27	88.9%	19
Ivory, K	47	R	Y	N	Y	A	Y	Y	Y	Y	Y	N	Y	N	90.9%	27	83.9%	28
Sagers, D	21	R	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	N	90.9%	27	75.5%	57
Sandall, S	1	R	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	N	90.9%	27	83.9%	27
Gibson, F	65	R	Y	Y	A	Y	A	A	Y	Y	Y	A	A	Y	85.7%	31	78.7%	48
Hughes, G	51	R	Y	A	Y	Y	A	Y	A	A	Y	A	Y	Y	85.7%	31	85.1%	24
Albrecht, C	70	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	83.3%	33	83.3%	29
Barlow, S	17	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	83.3%	33	80.4%	45
Brooks, W	75	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	83.3%	33	83.3%	29
Hall, C	33	R	Y	Y	N	Y	N	Y	Y	Y	Y	N	Y	N	83.3%	33	81.4%	39
Miles, K	11	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	83.3%	29
Perry, L	29	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	71.4%	59
Potter, V	3	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	83.3%	29
Snow, L	74	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	74.5%	58
Spendlove, R	49	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	83.3%	34
Stanard, J	62	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	93.9%	7
Stratton, K	48	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	83.3%	33	87.3%	23
Westwood, J	72	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	83.3%	33	77.7%	51
Winder, M	30	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	83.3%	33	83.3%	29
Christensen, L	32	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	81.8%	46	80.4%	44
Last, B	71	R	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	81.8%	46	81.0%	41
Noel, M	73	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	81.8%	46	81.0%	41
Owens, D	58	R	Y	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	Y	81.8%	46	87.8%	21
Peterson, J	9	R	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	N	N	81.8%	46	80.2%	46
Wilde, L	53	R	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	81.8%	46	81.8%	37
Wilson, B	15	R	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	81.8%	46	87.4%	22
Sanpei, D	63	R	Y	Y	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	80.0%	53	88.6%	20
Schultz, M	12	R	Y	A	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	80.0%	53	84.7%	25
Edwards, R	20	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	75.0%	55	67.8%	62
Hutchings, E	38	R	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	75.0%	55	78.7%	49
Redd, E	4	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	75.0%	55	77.4%	52
Watkins, C	69	R	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	75.0%	55	56.5%	67
Nelson, M	68	R	A	Y	Y	Y	A	Y	Y	N	Y	Y	Y	Y	70.0%	59	75.9%	55
Chew, S	55	R	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	66.7%	60	78.9%	47
Cutler, B	44	R	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	66.7%	60	75.9%	56
Arent, P	36	D	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	58.3%	62	57.4%	66
Duckworth, S	22	D	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	58.3%	62	58.9%	64
Hollins, S	23	D	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	58.3%	62	70.2%	61
Poulson, M	46	D	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	58.3%	62	58.6%	65
Kwan, K	34	D	A	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	54.5%	66	54.5%	69
Ward, R	19	R	Y	Y	N	Y	A	Y	Y	N	Y	Y	N	Y	54.5%	66	70.7%	60
Briscoe, J	25	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	53.9%	71
Chavez-Houck, R	24	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	52.6%	72
Hemingway, L	40	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	52.0%	73
Moss, C	37	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	50.3%	74
Romero, A	26	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	59.7%	63
Weight, E	31	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	50.0%	75
Wheatley, M	35	D	Y	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	50.0%	68	55.7%	68
King, B	28	D	A	N	N	Y	N	Y	Y	Y	Y	Y	N	Y	45.5%	75	54.1%	70
With Taxpayers			71	61	55	71	55	71	72	68	72	17	52	29				
Against Taxpayers			0	11	16	0	14	0	0	3	0	55	20	44				
Absent			4	3	4	4	6	4	3	4	3	3	3	2				
% With Taxpayers			95%	85%	77%	100%	80%	100%	100%	96%	100%	24%	72%	40%	81%			

Utah Senate - Utah Taxpayers Association 2017 Legislative Scorecard

	District	Party	HB89	HB164 1S	HB255 2S	HB324 1S	SB94 1S	SB110 2S	SB132 2S	SB150
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Bills Selected for the 2017 Legislative Scorecard (Cont.)

Currently, the initiative only has to explain the static change in the rate.

Approved by House 55-16. Approved by Senate 20-7.

Association position: Support

House Bill 324 1st Sub (Culter) - Requires cities place a link to their most recent budget on the front page of their website, if applicable.

Approved by House 71-0. Approved by Senate 25-0.

Association position: Support

House Bill 377 2nd Sub (McCay) - Utah 2.0*. Expands the single sales factor option for calculating corporate income tax to nearly all industries that would have benefitted from the option.

Approved by House 55-14. Passed Senate Revenue and Taxation 3-1. Failed to receive considered on the Senate floor. Association position: Support

Senate Bill 94 1st Sub (Fillmore) - When proposing a property tax increase, a special service district must directly report and inform, in a public meeting, to participating city and county councils.

Approved by Senate 25-0. Approved by House - 71-0.

Association position: Support

Senate Bill 110 2nd Sub (Bramble) - Would create a model for the collection of sales taxes from out-of-state retailers that sell to Utah consumers. The economic nexus model would have required that when a seller reaches a certain threshold amount of sales in Utah, the retailer would be required to collect sales taxes at the point of sale.

Approved by Senate 25-1. Failed House Revenue and Taxation 5-5. Association position: Support

Senate Bill 132 2nd Sub (Bramble) - Utah 2.0* Expands the single sales factor apportionment to include automobile manufacturers, under the NAICS code 336111. It also allows automobile manufacturers an exemption from sales tax on business inputs with less than a three-year life.

Approved by Senate 28-0. Approved by House 72-0.

Association position: Support

Senate Bill 150 2nd Sub (Henderson) - Mandates that the true cost of a bond, which may include a tax decrease if existing bonds were to expire, to be placed directly underneath the question of whether or not to approve a bond. The change clearly explains to voters the amount of taxes that a proposed bond will require.

Approved by Senate 23-0. Approved by House 68-3.

Association position: Support

Senate Bill 197 3rd Sub (Adams) - Utah 2.0* Continues the progress made on elimination of the sales tax penalty on business inputs lasting less than three years for refineries, as long they produce Tier 3 fuels by 2020.

Approved by Senate 24-1. Approved by House 72-0.

Association position: Support

Senate Bill 198 3rd Sub (Harper) - Increases fees by 50% for telephone customers to support the expansion of radio emergency services through the Utah Communications Authority. Removes a user fee for rural areas using the service, and expands it to a general fee on all phone users in the state.

Approved by Senate 27-2. Approved by House 55-17.

Association position: Oppose

Senate Bill 229 3rd Sub (Harper) - Clarifies current language regarding the single sales factor and corporate income tax apportionment. If a corporate taxpayer has multiple economic activities, in order to calculate their state income tax, the calculation would involve whichever economic activity is a majority.

Initially approved by Senate 20-1. Approved by House 52-20. Did not pass the Legislature. Association

position: Support

Senate Bill 264 2nd Sub (Okerlund) - SB 264 increases the statewide transient room tax to fund outdoor recreation development. This bill circumvents the legislative appropriations process by allowing the Utah Outdoor Recreation Grant Advisory Committee to allocate the collected revenue.

Approved by Senate 20-4. Approved by House 44-29.

Association position: Oppose

Senate Bill 276 1st Sub (Van Tassell) - Lowers the trigger amount for increasing the gas tax, which is calculated from HB 362 in 2015. When the increase occurs, money transferred from the state's general fund to the Transportation Investment Fund of 2005 would be reduced. **This bill was not part of the scorecard calculations.**

Approved by Senate 26-2. Approved by House 58-15.

Association position: Support

*Utah 2.0 is the the Association's legislative initiative using sound tax policy to incentivize economic development, while ensuring Utah's students are prepared for a 21st Century workforce.

Notes

- A floor vote on HB 377 was only taken in the House and is therefore only included on the House scorecard.
- A floor vote on SB 101 was only taken in the Senate and is only included on the Senate scorecard.