



THE UTAH TAXPAYER

A PUBLICATION OF THE UTAH TAXPAYERS ASSOCIATION

Tax Cuts, Tax Hikes, and Everything in Between at the 2018 Legislative Session

Utah’s Legislative Session is finally over, so you can loosen the tight grasp you’ve had on your wallet since mid-January.

Your Taxpayers Association had major successes, including accomplishing Utah 2.0, our legislative initiative to ensure Utah remains economically viable and strong well into the future. To learn more about Utah 2.0, [click here](#).

Below, we’re going to explore two of the most prominent tax bills that passed this year.

House Bill 293 - Tax Rebalancing Revisions

On Day 44 of Utah’s 45 day legislative session, lawmakers unveiled House Bill 293, 5th Substitute, titled “Tax Rebalancing Revisions”. This bill contained some elements of previously debated bills, including single sales factor and a property tax freeze, but introduced other new pieces, including a tied property tax growth ratio. The bill passed on the final day of the 2018 Legislative Session.

Here is a rundown on the legislation:

Creates a static base rate to Utah’s statewide property tax for public education: sets a floor for Utah’s statewide property tax rate at .0016 for five years.

What does this mean?

Utah’s property tax system is revenue-based, not rate-based. Property tax rates are changed every year to guarantee government its previous year revenue, dependent on changes in property values. For example, a taxing entity (like a city, school district or state) received \$1 million in property tax revenue the previous year. The entity’s property tax rate for the upcoming year would be set collect only \$1 million. If property values increase, the rate will drop. If property values decrease, rates will rise in order to reach that guaranteed property tax revenue for the entity. If our example entity wants more than the \$1 million in property taxes it has to go through the Truth-in-Taxation process.

Under HB 293, a statewide floor for the rate has been put in place at .0016, which would be used *(continued on page 4)*

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My Corner: My Decision to Not Run for Re-election to the Utah Senate



Association President
Howard Stephenson

On the final night of the 2018 Legislative Session, I announced that I would not be seeking reelection for my seat in the State Senate. The main reason for this decision is accomplishing the major goals I set out for when I ran 26 years ago.

When I first ran in 1992, I had an agenda. Many candidates say they don't have an agenda but I had an agenda. That agenda had two major prongs:

- 1: To make Utah safe for business expansion and the creation of high paying jobs to improve Utah's quality of life, that our children can choose to get jobs and stay here with their families.
- 2: Make sure that our education system is the most efficient and effective in the nation.

Utah: The Best Place for Business

During the last decade, Utah was consistently identified as having one of the best business climates in the nation. Art Laffer's Rich States, Poor States has identified Utah as having the best economic outlook ten years running.

Over the years the legislature has chipped away at punitive business taxes and regulations. Establishing a Tax Court in the District Court system has enabled taxpayers to be ensured a tax-qualified judge to hear their appeals, providing more fair tax decisions and saving tremendous legal costs.

As a new legislator my first goals to improve Utah's business climate included eliminating sales taxes on manufacturing and mining equipment. Surprisingly we were able to get most of the tax eliminated in three years, but the "three year life" tax penalty has taken 23 years to eliminate and is contingent on the Supreme Court killing the Quill decision and allowing Utah to begin collection of sales taxes from out-of-state sellers.

Another important tax reform was to stop punishing companies who bring their payroll and property investments to Utah. Our apportionment

formula for corporate income taxes had been rewarding companies which sell into Utah but don't bring jobs or investment. Slowly over the years we have brought more types of business into the "single sales factor" apportionment but this year we finished the job with the passage of HB 293.

Enacting Single Sales Factor and eliminating the Three Year Life Sales Tax Penalty were two parts of your Taxpayers Association's Utah 2.0 campaign which was also supported by Utah's major trade associations. The third element was Workforce Alignment; enabling employers to hire the trained workers they need. Utah's move to competency-based education and stackable credentials along with this year's SB 103 has moved us significantly toward the completion of Utah 2.0.

I told my colleagues on the final night I feel like I have died and gone to heaven because of what they did this session to improve our business climate. Utah will continue to be in the top in the nation of business climate rankings where some states were beginning to pull ahead of us.

The Most Efficient and Effective Education System in the Nation

You read in our [March newsletter](#) that US News & World Report ranks Utah third best in the nation for education. Isn't that something? Utah's education system not only ranked 3rd highest in the nation, but was also the only state ranking in the top 10 for education in the region. The closest neighboring competitor was Wyoming, which came in at 15th best for education.

You also read in our [February newsletter](#) research which showed that while Utah spends less per student than any state, our average teacher salaries are in the middle of the nation. That shows some real efficiency.

Ensuring Legislators' Freedom to Make the Right Choices

It was obvious to me in lobbying the legislature for 14 years before my election to the Senate that many legislators were fearful of the powerful teacher and public employee unions because of their enormous campaign war chests. Consequently, one

of the first things I pushed when I started my Senate career was to end the government collection of Political Action Committee (PAC) funds by the public employee unions. There was a PAC check-off that was on the back of union dues check-offs and after years of work, we passed Paycheck Protection legislation to end government's collection of political contributions. Federal District Court struck the measure so Utah joined with Idaho in appealing their similar law.

The measure was appealed all the way to the U.S. Supreme Court where even Ruth Bader Ginsburg agreed with us that government has no business collecting political contributions. Before that ruling, the UEA teacher union PAC was the biggest in Utah and is now not even in the top 10 in money raised.

That change gave legislators more courage to vote for things like school choice. Utah charter schools now enroll 12% of Utah's public school students, giving parents greater choices in how and where their children are educated.

By diminishing union funding, legislators were strengthened in voting for measures like differential pay and pension reform. We now pay our math, science, and special education teachers \$4,100 more annually so we can keep them in the classroom and not lose them to the private sector. Utah was also one of the first states to fix our unfunded union pension liabilities.

Utah also has the nation's largest and best dual immersion program, costing just \$97 per student annually. No state comes close. California, which is 12 times our size, doesn't have as many dual language immersion students as Utah. We now have 40,000 students enrolled in the program and within six years we will have more than 100,000. When these bi-lingual students graduate high school they will just be a few credits short of a minor. These students will easily be double major students in whatever else they seek to study. While fighting for this legislation and its continued funding hasn't been easy, it's the work of the thousands of teachers and education leaders who have made it an unparalleled success.

One of my biggest legislative crusades, which has faced strong opposition from the teacher unions, has been moving schools into the 21st Century with digital teaching and learning tools. Utah is the first state to enact a statewide Digital Teaching & Learning Master Plan which brings students and teachers the tools to provide immediate, interactive, adaptive feedback while doing the work. Thanks to the hard work of legislative champions, Utah now boasts the highest

performing, lowest cost Pre-K program, reading intervention software, math software, and online English language instruction for immigrants.

Solving the gross inequities in per student funding among Utah's school districts has been one of my major campaigns, working for greater equity funding for Utah students. Together with other legislative leaders I have worked to solve the inequities in local property tax funding among the 41 school districts. Without the support of even the districts with the most to gain, we are closing the gap on per student funding to ensure equal educational opportunities for every child in Utah.

"I'm going to be your worst nightmare on the outside and you know I will if you don't continue to do what you need to be doing."

Gratitude for the Support of Others

The one thing I have learned early on in my time in the Senate is you have to count on other people to get the ball across the line. As I saw Sen. Osmond and now Sen. Fillmore carry the ball across the line tonight it just touches my heart. You have to have the help of other team members with help on that kind of stuff.

You can blame Sen. Millner for my leaving. I can see what she is doing in reforming education both at higher and public education I have wondered 'why am I needed anymore? We have such talented people.' I could mention something about everyone of you about what talents you have that make such a difference.

I want you to know that our families pay the greatest price for our service up here and you all know that. As I see my family gathered around me, I'm surprised they came back, I thought they would have been gone. I think they came back to make sure I wouldn't back out of this because Julie is very determined on this and I have never felt a better decision than leaving at this time. They do pay the greatest price and I want to thank them for all the work they did in pounding lawn signs and putting lawn signs together, stuffing envelopes and throwing candy at the parades.

Plans for the Future

On the final night of the session I told my colleagues I'm not going away. I said, "I'm going to

your worst nightmare on the outside and you know I will if you don't continue to do what you need to be doing."

I want to work more on local government accountability and especially work with our school districts to really improve education for every child through personalized learning.

I have no regrets as I leave but I have the utmost gratitude for every one of those involved in the legislative process including the very important work of lobbyists.

Lobbyists are friends of the legislative process. They are so beneficial in helping us hear one side of an issue and then the other. They help to distill

issues so quickly for us to make the best decision.

The one thing I have learned early on in my time in the Senate is you have to count on other people to get the ball across the line. I realize all of the things that have been achieved which make it possible for me to retire from the legislature were only accomplished through great teamwork of very talented persons.

This has been a great ride for 26 years and thank the voters, my employer and legislative colleagues for making it possible. I have completed my goals and I go away with great joy in my heart for everything you have done.

Tax Cuts, Tax Hikes, and Everything in Between at the 2018 Legislative Session (continued)

against the base. Therefore, if property values continue to rise, the rate will not decrease past .0016, even if that means an increase in property tax revenue to the state.

This is in conflict with Utah's traditional revenue-based system. Instead the rate will hold at .0016 and generate new revenue for Utah's statewide property tax, used to fund public education.

The Legislature's fiscal analysts determined this change should raise taxes by \$36 million annually statewide. A homeowner with a property value of \$250,000 would be paying roughly \$23 in the FY 2019, the first year this is in effect and a business valued at \$1 million would pay an additional \$170. These amounts are expected to increase over the five year period. The money raised from this increase will be used to equalize school funding in areas of the state that have lower property tax bases and aren't able to adequately fund their schools through their own tax efforts.

Ties Utah's property tax levy to education spending:

Creates a WPU (weighted pupil unit) value rate in Utah's statewide basic property tax code. This new value rate will generate revenue for the state that is equal to 15% of the cost of increase of the WPU enacted by the Legislature.

What does this mean?

The WPU is set by the Legislature each year and is loosely used as the measure for how much the

Legislature is sending to the school districts in per pupil spending. This new WPU value rate will now ensure that a ratio for the WPU is funded by the income tax at 85% and property taxes at 15%. When the 85:15 ratio is disrupted, property taxes will automatically increase to maintain the 85:15 ratio. If lawmakers want to use growth in the income tax to increase the WPU, property taxes will automatically increase to maintain the 85:15 funding ratio.

The Legislature's fiscal analysts expect this change to increase statewide basic property taxes by \$18.6 million in FY2019 for the state. In FY 2024, a homeowner with a property value of \$250,000 can expect to pay \$76 more, and a business valued at \$1 million may see an increase of \$555. This is dependent on how lawmakers set the WPU in the future.

Increases all school district property tax levy caps to .0025. Aligns all school districts in the state to the same cap on their property tax levy.

What does this mean?

Prior to passage of HB 293, 11 of Utah's 41 school districts had a their property tax levy capped at .0018. HB 293 eliminated the .0018 property tax cap and allowed all school districts to have their property tax cap at .0025.

The change does not have an immediate tax impact on property taxpayers but does allow the 11 school districts that had the .0018 cap greater taxing capacity in the future.

Reduces Utah's Income Tax Rate to 4.95%. Lowers Utah's corporate and individual income tax rate from 5% to 4.95%.

What does this mean?

Utahns will pay a little less in income taxes in the future. The reduction in the income tax rate is expected to be a \$60 million tax cut, or about \$30 annually for a person making \$60,000.

Enacts Single Sales Factor for additional industries in Utah. Moves key industries in Utah to single factor apportionment when calculating corporate income taxes. This is a key element of Utah 2.0, the Association's legislative initiative to boost economic output for decades to come.

What does this mean?

Phases in a calculation method used to determine corporate income taxes called single sales factor. The calculation increases the emphasis on sales within the state while decreasing the emphasis on property and payroll when determining a business's income tax. This method incentivizes companies to invest their payroll and property in Utah and produce products that sell nationwide.

This calculation method is expected to be a \$27.8 million tax cut when fully phased in.

Senate Bill 136 – Transportation Governance Revisions

Throughout 2017, a task force charged with addressing issues related to transportation met and suggested ideas to fund and change the governance of transportation agencies. The Transportation Governance and Funding Task Force focused on issues related to transportation, which included governance of the Utah Transit Authority, which dominated much of the local news cycle.

As a result of these meetings, Senate Bill 136 was unveiled during the 2018 Legislative Session. In addition to overhauling UTA the legislation also made some significant changes to how Utah's transportation infrastructure is funded.

First, taxpayers may be subject to additional taxes through a newly-created 0.2% local option sales tax. Beginning in July of 2019, counties may impose a local option sales tax of up to 0.20% for transit. In the areas currently served by UTA district, counties can only impose the new 0.20% if they have already imposed

other local option sales taxes. The new 0.20% county option authorization for transit expires in 2023.

In addition, changes to existing local option sales taxes are included in SB 136. Local option sales taxes not imposed by June 30, 2022 expire. This means the authorization for the local option sales taxes is removed from the county.

If one of the local option sales taxes is imposed after May 8, 2018 that county keeps 100% of the revenues collected for a year to pay debt service or fund county transportation (and transit) projects. After that year period, the distribution would revert to current statute, which is 0.10% to cities, 0.10% to a transit district, and 0.05% to counties.

Beginning in 2020, if a county has not imposed this local option sales tax, then the distribution would change with 0.125% going to a city and 0.125% directed to the county's operating transit district.

Next, SB 136 increases certain vehicle registration fees, which will phase in over three years. Additional fees for alternative-fuel vehicles (electric): \$60 in 2019, \$90 in 2020, \$120 in 2021; for plug-in hybrids, \$26, \$39, \$52; and for hybrid electrics: \$10, \$15, \$20.

In 2020, all vehicle owners may see annual changes in the registration fees, as the fee will be tied to the Consumer Price Index.

As part of this, the Utah Department of Transportation is tasked with creating a road usage charge program. The program must be implemented by 2020, leaving alternative vehicle owners the option of paying the increased fee, or to use the road usage charge. Your Taxpayers Association is supportive of the changes to vehicle registration fees and the road usage charge program.

The bill also creates Transportation Reinvestment Zones (TRZ), which is an area created by two or more public entities in order to capture increased property or sales tax revenue generated by transportation infrastructure within the TRZ. In order to calculate the change in tax revenue, an entity must specifically outline a transportation infrastructure need and the proposed improvement and establish a base year to calculate the increase of property tax revenue within the zone. This is very similar to an entity's redevelopment project process.

SB 136 creates a new fund dedicated to transit projects across the state. The new fund is subject to an appropriation and a 40% local match requirement. Beginning in FY 2020, the state will transfer funding into it, approx. \$5M in FY19.

Online Sales Tax Debate to be Heard by Supreme Court

On April 17 the U.S. Supreme Court will hear arguments that may determine the future of how sales taxes for online purchases are collected. Currently there is a patchwork of different processes across the nation to collect taxes from remote sellers. In Utah, these sales taxes are due via the income tax filing, but few people disclose their online purchases.

Depending on how the court rules, one process may be seen as the chief procedure to allow for states to collect sales taxes from out-of-state retailers, which is more commonly considered online sellers. .

The Case

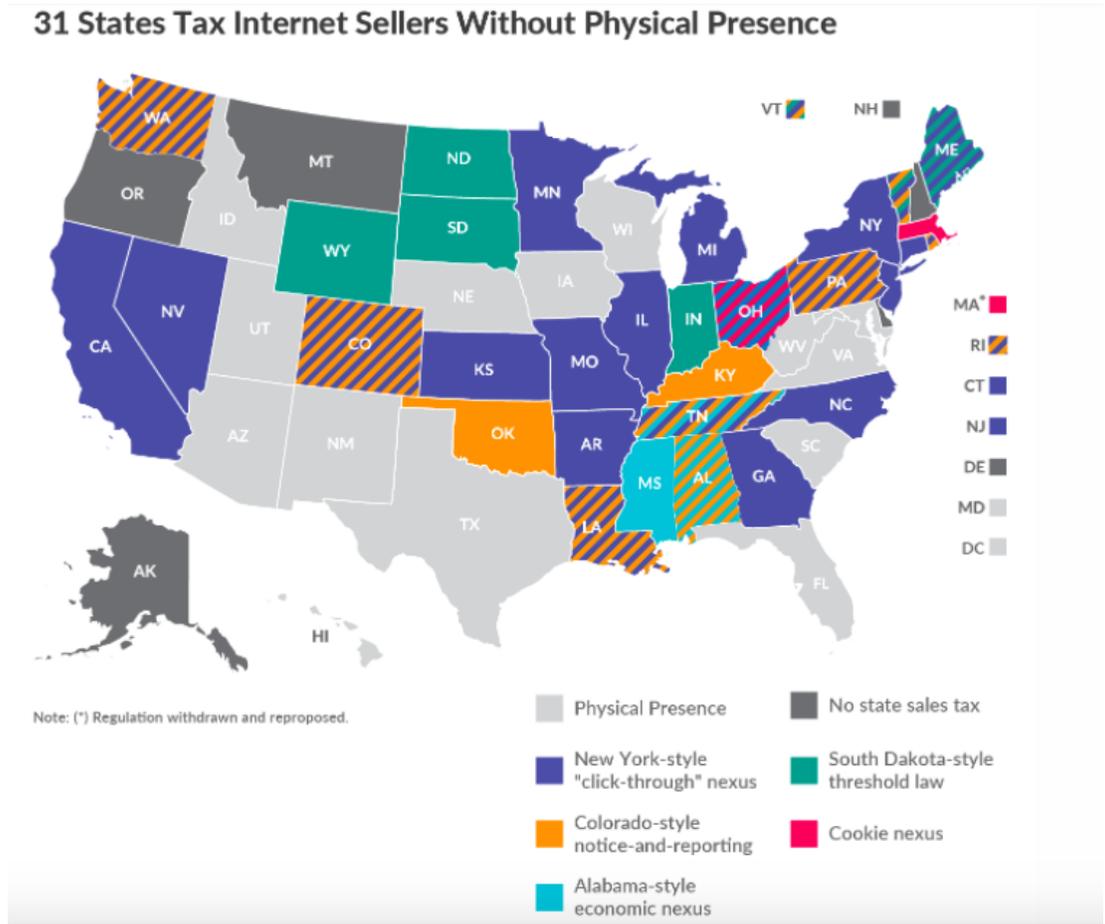
The Supreme Court will hear the case that involves South Dakota and online vendor Wayfair, Inc., which is an online home furnishings site. South Dakota law declares that a sales tax must be collected by any internet vendor that has at least 200 transactions from South Dakota residents or \$100,000 in sales in the Mount Rushmore State. Wayfair, and many other online retailers, have contended this law violates the Supreme Court’s *Quill v. North Dakota* decision of 1992.

The *Quill* decision found that states could not force retailers who had no physical presence in the state to collect and remit sales taxes to the state. At the time most of these sales were related to mail order transactions.

Some experts believe that the Court may overturn *Quill* if it rules in favor of South Dakota, which could open up the possibility of all states being able to collect a greater amount of sales taxes from purchases made online.

How are States Currently Handling Sales Taxes for Online Purchases?

According to the Washington, D.C.-based Tax Foundation, 31 of the 45 states that collect a sales tax have already passed laws to collect sales taxes from out-of-state online vendors (Utah is not one of those states). Those 31 states, however, have adopted a number of different ways to accomplish this creating a compliance



This map provided by the Washington, D.C.-based Tax Foundation, shows the different methods states try to collect remote sales taxes.

nightmare for many retailers.

The Tax Foundation notes that 22 of those states have adopted what is called a “Click-Through Nexus” law to force collection of the tax. Click-Through Nexus generally declares that a company has created nexus, or presence in a state, when it has (1) compensated an individual who lives in the state through a referral agreement through that individual’s website (example:

a blogger that receives compensation for referring customers to a certain company to purchase a product) and (2) have in state sales of a certain value. The sales value may range from \$2,000 to \$50,000 depending on the state.

The second method, which 10 states have adopted, deals with notice and reporting. Eight years ago, Colorado passed legislation requiring retailers that fail to collect a sales tax during a transaction to: (1) provide Colorado purchasers a notice indicating that their purchase may be subject to state taxes; (2) provide an annual summary to the state of all in-state purchases over \$500 which includes dates of purchases and amounts of the transactions; and (3) turn over to the state a list of customers' names, addresses and total purchases. Nine other states have now followed Colorado's lead and passed similar pieces of legislation.

The third method is the South Dakota type of legislation. As we discussed earlier, this method creates "nexus" or presence in a state simply by a retailer passing a set threshold of economic activity. This type of sales tax collection from online retailers has been put in law in South Dakota, Indiana, Maine, North Dakota, Vermont and Wyoming.

The fourth method is known as the "Cookie Nexus" law. This law is relatively new to the online sales tax debate. In 2017, Massachusetts put forward a regulation that would require vendors with more than \$500,000 of sales in the state and 100 in state transactions to collect and remit sales taxes if (1) the retailer has established nexus in traditional methods or by making "apps" available to be downloaded by those living in the state or placing "cookies" on in-state residents' web browsers; (2) has business agreements with content distribution networks or (3) uses marketplace facilitators and/or delivery companies. According to the Tax Foundation, Massachusetts has withdrawn the regulation but has begun the process of reissuing it. Ohio has adopted this method through state law.

The fifth method was made popular by Alabama. This method ignores physical presence entirely and simply requires that any retailer that reaches a certain threshold of economic activity in the state begin to collect and remit sales taxes. Alabama's threshold is \$250,000. Mississippi has adopted a similar law and threshold as has Tennessee. Tennessee's threshold, however, is set at \$500,000.

Is this an issue for Congress?

Your Taxpayers Association has long said that Congress should address this issue to avoid what is currently taking place where a number of states have adopted different standards. This has made compliance across the states difficult and places a large burden on taxpayers to know the sales tax laws in each state. This could be solved by Congress acting and passing a nationwide standard for what is allowed among the states in regards to collection of sales taxes from out-of-state online sellers.

Is this a tax increase?

In Utah, this tax is already due but largely ignored by taxpayers. When an individual files their state income tax they are asked to pay any use taxes on the form. That use tax means these particular transactions. When the retailer decides to not collect the sales tax the burden of paying the sales and use tax is placed on the purchaser. Hardly any Utahns report their use tax.

In our view, this effort to collect sales taxes on online purchases from out-of-state retailers is not a new tax or a tax increase. Rather this is expanding the base of sales taxes that can be collected which can then allow state lawmakers the ability to lower the overall tax rate, meaning these efforts can lead to a tax cut. We continually call on the Legislature to adopt efforts to allow the state to collect these sales taxes.

A Shrinking Base

Utah's sales taxes feed the general fund of the state and local governments. Over the years the state's sales tax base has begun to shrink which puts pressure on lawmakers to either increase the rate or depend greater on other taxes like the income or property tax. This reduction of the sales tax base is because of a number of factors but two major issues include: (1) the migration of purchases from physical stores located in the state to out-of-state online retailers and (2) purchasers spending more money on services rather than goods. If the state is allowed a greater ability to collect sales taxes from the purchases occurring in the state some of that reduction may be halted.

Certainly a windfall of new money to the government is not needed but if online sales taxes were allowed to be collected, governments would be able to have long term dependability in the sales tax base and have the ability to cut taxes.

2018 Legislative Scorecard Released Shows a More Taxpayer Friendly Session than 2017

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 44 bills the Utah Taxpayers Association tracked during the 2018 Legislature, 17 of the most important tax-related bills were used in rating Utah's 104 legislators.

6 Sub HB 293 made multiple tax changes, some that favored taxpayers and some that increased taxes. The bill included a reduction of the income tax (both individual and corporate) rate to 4.95%, and expansion of the single sales factor for the calculation of the corporate income tax. It also increases property taxes through creating of a floor of the statewide basic rate for public education equalization efforts, and sets a tie for the weighted pupil unit value rate, which will increase property taxes from the statewide basic rate. This bill was not included in the calculation of the Scorecard due to the significant negative and positive impact of the omnibus' nature.

Your Taxpayers Association accomplished, during the 2018 Legislative Session, two of the three tenets of the Utah 2.0 initiative. Utah 2.0 seeks to ensure Utah's continued economic success through the elimination of the three-year life sales tax penalty for mining and manufacturing operations, expanding the single sales factor apportionment for corporate income tax, and ensuring Utah has the necessary workforce for employers.

The average score in the Senate is 94.3%, out of the 13 votes scored. The average score in the House is 84.1%, out of the 17 votes scored.

Legislators scoring 90 percent or higher receive the distinction of "Friend of the Taxpayer" from the Association. In the House, 17 legislators earned the honor. In the Senate, 28 members will be awarded the title for the upcoming year.

SB 136, which addressed transportation funding, passed 17-10 for final passage, with both Republicans and Democrats voting for and against the bill. The bill accomplishes multiple efforts: it reforms how the Utah Transit Authority (UTA) is governed, increases some

2018 "Friend of the Taxpayer" Recipients:

House of Representatives	Jani Iwamoto - 100%
Norm Thurston - 100% (R-	Deidre Henderon - 100%
Gage Froerer - 100%	Allen Christensen - 100%
Marc Roberts - 100%	Ralph Okerlund - 100%
Scott Sandall - 94.1%	Wayne Harper - 92.3%
Cory Maloy - 94.1%	Ralph Okerlund - 100%
Kay Christofferson - 94.1%	Don Ipson - 92.3%
Adam Robertson - 94.1%	Gregg Buxton - 92.3%
Stewart Barlow - 93.8%	Todd Weiler - 92.3%
Kim Coleman - 93.8%	Ann Millner - 92.3%
Keven Stratton - 93.8%	Pete Knudson - 92.3%
Brad Wilson - 92.9%	Karen Mayne - 92.3%
Brian Greene - 92.9%	Lincoln Fillmore - 92.3%
Francis Gibson - 92.9%	Jacob Anderegg - 91.7%
Mike Noel - 92.9%	Stuart Adams - 91.7%
John Knotwell - 91.7%	Jerry Stevenson - 91.7%
Mike Schultz - 90.9%	Kevin Van Tassell - 91.7%
Senate	Howard Stephenson - 91.7%
Brian Zehnder - 100%	Dan Thatcher - 91.7%
Evan Vickers - 100%	Lyle Hillyard - 90.9%
Dan Hemmert - 100%	Jim Dabakis - 90.9%
Curt Bramble - 100%	Luz Escamilla - 90.9%
Margeret Dayton - 100%	Wayne Niederhauser - 90%
David Hinkins - 100%	

registration fees for hybrid vehicles and allows local governing entities the ability to increase sales taxes.

In the House, HB 148, HB 278 and SB 136 all played significant roles in determining legislators scores. HB 148 increased the general sales and use tax rate while lowering the unprepared food sales tax rate. This legislation was directly in opposition of broadening the base and lowering the rate. The same could be said for HB 278, which carved into the tax base by creating an income tax credit for companies that offer paid family leave.

To view the entire Scorecard, [click here](#).

Save the Date for the Taxes Now Conference and “Teed Off on Taxes” Golf Tournament

The 40th Annual Utah Taxes Now Conference is scheduled for **Tuesday, May 22, 2018** at the Grand America Hotel, beginning at 9 a.m. You can keep updated on speakers for this event at www.utahtaxpayers.org.

Make sure to also join us for the “Teed Off on Taxes” Golf Tournament on Thursday, June 7, 2018 at the Eaglewood Golf Course in North Salt Lake. Sponsorship opportunities are available for each.

Space is limited at both of these events. Contact Bren Robinson at bren@utahtaxpayers.org or call (801) 972-8814 for details!

Association Accomplishments During March:

- ❖ Successfully lobbied business tax cuts in at the 2018 Legislative Session
- ❖ Released 2018 Legislative Scorecard
- ❖ Began planning the 40th annual Taxes Now Conference
- ❖ Sent Tax Alert on Senate Bill 136 (Transportation Governance Amendments)
- ❖ Met with legislative candidates to discuss important tax-related issues

In the News

- ❖ Legislative Session
 - Tax Hike Compromise to Replace Our Schools Now Easily Clears First Hurdle: Salt Lake Tribune