



For more information, contact:
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Utah Taxpayers Association 2019 Legislative Watchlist - February 20, 2019

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

Number	Title	Sponsor	Description	Comments	High/Low	Position*	House Comm.	House Floor	Senate Comm.	Senate Floor
High Priority Legislation										
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.	H	S		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.	H	O				
HB 45	Higher Education Credits Amendments	Peterson	Requires higher education institutions to apply credits for skills or experience a student brings.	Utah 2.0	H	S		P	P	P
HB 231	Tangible Personal Property Revisions	Lisonbee	Raises the \$10,000 exemption to \$12,500 and exempts personal property that is not critical to the business and is less than \$150.		H	S	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.		H	S			P	P
SJR 3	Proposal to Amend Utah Constitution - Tangible Personal Property Tax Exemption	McCay	Enacts a required Constitutional change for eliminating the double taxation of tangible personal property.	Utah 2.0	H	(S)				
House of Representatives Sponsored Legislation										
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.	L	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.	L	S		P	P	P
HB 32	Rulemaking Fiscal Accountability Amendments	Stratton	Requires legislative oversight when the Water Quality Board expends certain amounts of money under rulemaking authority.		L	S	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.	L	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.	L	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.		H	S				
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	L	S				
HB 113	Hygiene Tax Act	Duckworth	Creates sales tax exemptions for certain products and raises the sales tax rate by .01%		L	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	L	S				
HB 185	Tax Increment Funding for Student Housing	Owens	Allows a community reinvestment agency to build publicly-owned higher education student housing.		L	O	P			
HR 196	Enterprise Zone Tax Credit Amendments	Sagers	Creates tax credits for employment and parts to manufacture hydrogen fuel.			M				
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.		L	S				
HB 245	CRA Revisions	Winder	Eliminates the taxing entity committee process when an entity tries to create a community reinvestment area.		L	(O)	P			



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HB 248	Education Fund Designation Ratio	Judkins	Sets a cap of 15% from the Education Fund can be used for higher education.		H	O				
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.		H	O				
HB 268	Tax and Fee Cleanup Provisions	Waldrip	Repeals several expired taxes and fees related to hazardous and radioactive waste.			M	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.		H	O				
HB 282	Utah Personal Exemption Amendments	Quinn	Expands the state personal exemption to \$3,113 based on income thresholds.		L	S				
HB 299	Tax Changes	Seegmiller	Lowers the income tax rate to 4.75%		H	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.		H	(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 certain fire suppression vehicles.			M				
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.		L	S	P	P		
HJR18	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				
Senate Sponsored Legislation										
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.	L	S	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.	L	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.	L	S			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.	L	S				
SB 56	Community Reinvestment Agency Report Amendments	Henderson	Requires counties to create a public database that show all CRAs within the county's boundaries.		H	S			P	
1 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.	L	O			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.		H	S			P	
SB 79	Sales and Use Tax Amendments	Harper	Technical and language clean up from the Streamlined Sales Tax Agreement.			M			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	H	S	P	P	P	P
1 Sub SB 98	Community Reinvestment Agency Amendments	Harper	Removes reporting requirements from CRAs; prohibits government entities from charging fees to CRAs.			M			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				
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.	H	O			P	
SB 146	Sales Tax Exemption Modifications	Kitchen	Establishes a sales tax exemption for energy storage/batteries for residential, commercial, or industrial use.			M				



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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.		L	S			P	
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.		H	O			P	
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.		H	(O)				
SB 168	Sales and Use Tax Revisions	Bramble	Creates requirements for marketplace sellers to collect remote sales taxes.		L	(S)			P	
SB 179	Truth in Taxation Amendments	Fillmore	Prohibits taxing entities that are looking to increase property taxes from limiting public comment.		H	(S)				

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