Utah Taxpayers Association - 2019 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 60 bills the Utah Taxpayers Association tracked during the 2019 Legislature, 14 tax-related bills were used in rating Utah’s 104 legislators.

In the House, six bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative (unless there were absences) is 50%. In the Senate, seven bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 54%.

**Senate Summary**
The average score in the Senate is 82.2%, out of the 13 votes scored. Only Sen. Curt Bramble received a perfect 100% score.

Sen. Todd Weiler was the second highest percentage with the Utah Taxpayers Association, at 91.7%.

Six senators will be receiving the “Friend of the Taxpayer” award, with those voting no more than once against the Taxpayers position.

The lowest scoring Republican is Sen. Lyle Hillyard scoring 58.3%. The lowest scoring Democrats are Sens. Karen Mayne and Jani Iwamoto at 75%.

**House Summary**
The average score in the House is 77.3%, out of the 12 votes scored. Three Representatives received a perfect 100% score: Reps. Norm Thurston, Kim Coleman, and Tim Hawkes.

Reps. John Knotwell and Susan Pulsipher scored 91.7%, the next highest.

Eleven representatives will be receiving the “Friend of the Taxpayer” award, with those voting no more than once against the Taxpayers position.

The lowest scoring Republican is Rep. Val Peterson at 63.6%. The lowest scoring Democrat is Stephanie Pitcher, scoring 60%.

**HB 441**
While your Taxpayers Association has always supported expanding the base and lowering the rate, HB 441 (Quinn) sought to expand the sales tax to include business to business services in Utah. It contained harmful tax pyramiding and would have done irreparable harm to Utah’s #1 business climate from which it would have taken decades to recover.

With only 36 hours to read and understand the bill, which had been kept under wraps with only ten days left in the Session and mere minutes to even glance at the fiscal note, and in spite of the majority of the business community's overwhelming and convincing testimony against the bill, members of the House Revenue and Taxation Committee almost unanimously passed the bill out of committee and sent it to the House floor with only two members voting against it:

**Nays (For Taxpayers):**
- Ivory, Ken
- Pitcher, Stephanie

**Yees (Against Taxpayers):**
- Andersen, Kyle
- Barlow, Stewart
- Briscoe, Joel
- Eliason, Steve
- Moss, Jeff
- Quinn, Tim
- Sagers, Doug
- Shipp, Rex
- Spendlove, Robert
- Stoddard, Andrew
- Strong, Mark
- Thurston, Norm

**Bills Inclueded in the 2019 Legislative Scorecard**

**HB 11 2nd Sub (Hawkes, Hemmert)** - Creates an automatic review when a property valuation increases by more than 15%. Changes the burden of proof for property tax appeals in favor or the taxpayer. Protects taxpayers from wild swings in property value and the hassle of fighting excessive valuations year after year. Approved by House 70-0-5. Approved by Senate 28-0-1. Association position: Support

**HB 185 (Owens, Okerlund)** – Allows tax increment financing to be used to build publicly-owned student housing as part of the affordable housing requirement. The law requires 10% tax increment financing to be used for targeted income housing. Approved by House 53-11-11. Approved by Senate 25-0-4. Association position: Oppose.

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*These bills indicate in blue were high priority bills on the 2003 Watchlist.*
HB 231 1st Sub (Lisonbee, McCay) - Raises the personal property tax exemption from $10,000 to $15,000 and exempts personal property that is not critical to the business with a value of $150 or less. Eliminates the need to file an exemption after five consecutive years of filing under the threshold. 
Approved by House 72-0-3. Approved by Senate 26-0-3. Association position: Support

HB 252 (Ray, Christensen) - HB 252 would implement a tax of 86% of the purchase price of electronic cigarettes and related products. The Utah Taxpayers Association has always opposed government using taxation to seek to affect social behavior. Regardless of what is being taxed, taxing behavior is a slippery slope that should be avoided. Approved by House 54-20-1. Not considered by the Senate. Association position: Oppose

SB 26 3rd Sub (Henderson, Hall) - Following audits of governmental nonprofit organizations, such as the Utah Communications Authority and the Utah Transit Authority, SB 26 requires the state auditor’s office to provide financial management trainings, and places penalties if board members of a government nonprofit do not participate in the training.
Approved by Senate 26-0-3. Approved by House 70-0-5. Association position: Support

SB 26 1st Sub (Henderson, Moss, J.) - Brings greater transparency to tax increment financing of community reinvestment areas (CRAs), formerly known as redevelopment areas. The Governor’s Office of Economic Development is now required to create a public database that shows information about all CRAs across the state, including revenue and assessed value. Salt Lake County led the way in this effort by developing a user-friendly map that easily allows taxpayers to view many details, including revenue and assessed value of CRAs within the county. Approved by Senate 25-0-4. Approved by House 68-0-7. Association position: Support

SB 91 (Millner, Moss, J.) – Requires institutions of higher education to recognize and accept completion of competency-based education programs for purposes of admissions, scholarships, and financial aid. This is part of the Utah Taxpayers Association’s Utah 2.0 workforce alignment initiative.
Approved by Senate 29-0-0. Approved by House 72-0-3. Association position: Support

SB 129 (Harper, Perry) – Mandates an increase in Tier 2 retirement contributions for public safety officers and firefighters from 12% to 16% of salary, with the employee covering half of that increased contribution. It also raises the yearly accrual of those employees from 1.5% per year to 2.0% per year. This will result in a burden of over $10 million each year to local governments after approximately 10 years and that obligation is projected to grow 13% per year.
Approved by Senate 24-0-5. Approved by House 65-2-8. Association position: Oppose

SB 168 3rd Sub (Bramble, Hawkins) - Following the Wayfair decision and Utah’s efforts to collect remote sales taxes, SB 168 broadens the definition of “seller” to include affiliate sellers. This even the playing field between traditional retailers and those that sell exclusively online located outside of the state.
Approved by Senate 26-0-3. Approved by House 59-7-9. Association position: Support

SB 179 (Fillmore, Spendlove) - Prohibits taxing entities which are proposing property taxes increases from limiting public comment during a Truth in Taxation hearing. Protecting the Truth in Taxation process and allowing for full public comment is important in keeping Utah’s overall property tax burden low.
Approved by Senate 26-1-2. Approved by House 72-0-3. Association position: Support

SB 214 1st Sub (Fillmore, Robertson) - Requires that water districts report to the Revenue and Taxation Interim Committee how much each receives in revenue from the following sources: property taxes, water fees, and other. This brings greater accountability to water districts in order to move away from subsidizing water using the property tax.
Approved by Senate 29-0-0. Approved by House 65-6-4. Association position: Support

SB 263 (Weiler, Hawkes) - Creates a statewide standard that matches the federal definition when a county is determining whether an educational institution meets the requirements to receive a property tax exemption. Currently, there is no standard that all counties apply, which creates confusion for county assessors and nonprofit institutions.

SJR 3 3rd Sub (McCay, Stratton) - Would have expanded the allowable use of state income taxes beyond public and higher education to include services to the elderly, indigent, and other groups.
Approved by Senate 21-8-0. Not considered by House. Association position: Support

Notes
• Floor vote on HB 252 was only taken in the House therefore it is only included on the House scorecard.
• Floor votes on SB 99 and SJR 3 were only taken in the Senate, therefore it is only included on the Senate scorecard.