



## Utah Taxpayers Association - 2021 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 66 bills the Utah Taxpayers Association tracked during the 2021 Legislature, 14 tax-related bills were used in rating Utah's 104 legislators.

In the House, two bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative (unless there were absences) is 15%. In the Senate, nine bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 63%.

### Senate Summary

The average score in the Senate is 74.2%, out of the 13 votes scored.

Sen. Lincoln Fillmore was the highest scoring senator, with an overall percentage of 92%.

Three senators will be receiving the "Friend of the Taxpayer" award, with those voting more than 90% of the time with the Taxpayers position.

The lowest scoring Republican is Sens. Evan Vickers and Don Ipson, at 63.6%. The lowest scoring Democrats are Sens. Gene Davis and Kathleen Riebe, at 66.7%.

### House Summary

The average score in the House is 64.8%, out of the 13 votes scored. Reps. Norm Thurston and Walt Brooks received a 100% score.

Rep. Steve Christiansen was the next highest scoring representative, at 92%.

Five representatives will be receiving the "Friend of the Taxpayer" award, with those voting more than 90% of the time with the Taxpayers position.

The lowest scoring Republican is Rep. Steve Waldrip and Marsha Judkins, at 46%. The lowest scoring Democrat is Gay Lynn Bennion, at 15%.

The Legislature was less taxpayer friendly this session as the average scores decreased from the prior year. In 2020, the average score in the Senate was 79%, and the House was 74%. The Senate average dropped 5 points, and the House dropped 10.

In the House, several bills included in this Scorecard divided the body, which contributes to the drop in the average. SB 132, which would have exempted sales tax for construction materials for child care centers, was split 34-34. SB 104, which creates a new property tax levy for animal control, divided the body with a vote of 38-34.

There were several other bills in the House with similar voting numbers that severely dropped the average.

In the Senate, nine of the 13 bills we scored were unanimous, making only four bills in which only at least one member voted no.

These four bills did not evenly divide the Senate, with votes with the Association adding up to between 7% (HB 348) and 28% (HB 140).

*Bills included in the Scorecard are found on the last page.*



# Bills Included in the 2021 Legislative Scorecard

**HB 86 (Brooks)** - Enacts an income tax credit for those receiving social security benefits that have income up to \$25,000 per year for single filers and \$50,000 for joint filers. This bill was part of the tax cut package the Legislature passed in 2021. *Passed House - 72- 0. Passed Senate - 27-0.*

**HB 140 (Thurston)** - Requires the Tax Commission to report when a federal tax change results in an increase in state tax revenue. Creates a restricted account for the new revenue in order to provide a chance for review when the Legislature reconvenes. *Passed House 42 – 27. Failed Senate 8 – 21.*

**HB 209, 4th Sub (Christofferson)** - Raises the annual fees electric vehicles and plug-in hybrids pay for their road usage in lieu of gas taxes over a three year period. *House vote only. Failed House 27 - 44.*

**HB 348, 2nd Sub (Hawkes)** - As part of GOED restructuring, creates a grant program for the expansion of rural telecom services, including municipally-owned fiber networks. *Passed House 68 - 3. Passed Senate 24 – 2. .*

**HJR 11 (Moss, J.)** – Enacts language for the Executive Appropriations Committee to decide whether to set aside allocations for tax cuts in their December meeting. *Passed House 69 – 5. Passed Senate 28 – 0.*

**SB 11, 2nd Sub (Harper)** - Creates a nonrefundable income tax credit for military retirement pay. Utah has been one of only four states that taxes military retirement benefits. *Passed Senate 27 – 0. Passed House 69 – 2.*

**SB 18, 5<sup>th</sup> Sub (Harper)** – Raises the exemption for business personal property tax from \$15,000 to \$25,000, which would eliminate more than 39,000 small businesses in Utah from having to pay the tax. *Passed Senate 26 – 0. Passed House 67 – 0.*

**SB 52, 2<sup>nd</sup> Sub (Fillmore)** – Allows for certain homeowners over age 75 that have low income to defer property taxes on their residence until the

home is transferred or sold. This would have provided relief for senior that does not require a subsidy from other taxpayers. *Passed Senate 25 – 0. Failed House 29 – 43.*

**SB 65, 1st Sub (Harper)** - Allows for a CRA board to levy a property tax and capture a portion of revenue intended to go back to taxing entities at the end of a project, and can use that revenue in perpetuity for development. The bill also allows a CRA board to levy a new property tax and establish a process for targeted community reinvestment areas. *Passed Senate 22 – 5. Passed House 52 – 18.*

**SB 95 (Fillmore)** – Eliminates sales taxes on business inputs for software companies and businesses using consumable inputs. This continues the decades long effort Utah has made in eliminating sales tax on all business inputs. *Senate vote only. Passed Senate 28 – 0.*

**SB 104, 2nd Sub (Weiler)** – Allows a county to create a tax levy specifically for animal control functions. The bill does require, in the first year, a decrease in the overall levy of an equal amount if the animal control levy is enacted. *Passed Senate 24 – 3. Passed House 38 – 34.*

**SB 110, 2<sup>nd</sup> Sub (Fillmore)** - Requires the Tax Commission to stay a pending case if another case is in the judicial process. This prevents taxpayers from having to incur costs of fighting multiple years of tax cases on the same issue simultaneously. *Passed Senate 27 – 0. Passed House 58 – 10.*

**SB 132, 2nd Sub (Fillmore)** – Removes the sales and use tax from business inputs for building child care centers. *Passed 29 – 0. Failed House 34 – 34.*

**SB 153 (Fillmore)** – Raises the dependent exemption that was lost during the 2017 federal tax reform from \$565 to \$1,750, saving Utah taxpayers approximately \$52 million per year. *Passed Senate 28 – 0. Passed House 70 – 2.*

## Notes

- Floor vote on HB 209 was only taken in the House therefore it is only included on the House scorecard.
- Floor votes on SB was only taken in the Senate, therefore it is only included on the Senate scorecard.