



2014 Utah Taxpayers Association Legislative Scorecard

The Utah Taxpayers Association annually issues a legislative report card. The 2014 scorecard rates Utah's 104 legislators on nineteen key taxpayer related bills.

In the House, six bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Utah Representative (unless there were absences) is 35%. In the Senate, nine bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senate score (unless there were absences) is 53%.

Senate Summary

The average score in the Senate is 80%. Only one Senator, Mark Madsen, received a perfect 100% score. The next highest scoring senators were Scott Jenkins and Howard Stephenson, with 94.1%. The highest scoring Democrats are Karen Mayne (80%) and Luz Robles (73.6%)

No senators scored below 60%. The lowest scoring Republicans are Curt Bramble (66.7%), Todd Weiler (68.8%) and Stuart Adams (68.8%). The lowest scoring Democrats are Gene Davis (60%) and Jim Dabakis (69.2%).

House Summary

The average score in the House is 73%. Only one representative, Keith Grover, received a perfect 100% score. The next highest score was 94.1%, which 4 Representatives received. The Highest scoring Democrats are Janice Fisher (70.6%) and Larry Wiley (64.7%).

The lowest scoring Republicans are Lowry Snow (58.8%), Jim Nielson (58.8%), Jeremy Peterson (56.3%) and Kraig Powell (50%). The lowest scoring Democrats are Rebecca Chavez-Houck (50%) and Susan Duckworth (46.7%).

Bills Considered for the 2014 Utah Taxpayers Association Scorecard

HB 31 (Wilcox) - HB 31 adds pollution control devices to the list of business inputs exempt from sales tax. Your Taxpayers Association supports the removal of double taxation.

Approved by House 71-1-3. Approved by Senate 26-0-3. Association position: Support

HB 55 (Poulson) - HB 55 would have enacted an individual income tax credit for the purchase of a transit pass. Your Taxpayers Association opposes income tax credits and exemptions, because they increase pressure to raise tax rates.

Defeated by House 29-45-1. Not considered by Senate. Association position: Oppose

HB 74 (Snow) - HB 74 increases the income tax credit for purchasing an energy efficient vehicle. Your Taxpayers Association opposes income tax credits and exemptions, because they increase pressure to raise tax rates.

Approved by House 56-11-8. Approved by Senate 18-10-1. Association position: Oppose

HB 111 (Knotwell) - HB 111 requires LEAs to publish a capital outlay report for each new school or significant remodel completed. Your Taxpayers Association supports transparency in education.

Approved by House 69-0-6. Approved by Senate 26-0-3. Association position: Support

HB 140 (King) - HB 140 offers a nonrefundable tax credit for employing a homeless person continuously for 6 months. Your Taxpayers Association opposes income tax credits and exemptions, because they increase pressure to raise tax rates.

Approved by House 38-36-1. Approved by Senate 15-9-5. Association position: Oppose

HB 193 (Anderegg) - HB 193 requires that off budget line items be moved on the budget. Your Taxpayers Association supports government financial responsibility and transparency.

Approved by House 69-0-6. Approved by Senate 27-0-2. Association position: Support

Key

A "Y" or "N" in **GREEN** indicates a vote in support of the Taxpayers Association's position. A "Y" or "N" in **RED** indicates a vote in opposition to the Association's position. Absences were not included in vote totals or voting percentages.

Bills Considered for the 2014 Utah Taxpayers Association Scorecard (Cont.)

HB 209 (Wilcox) - HB 209 removes the sunset date for the steel mill sales tax exemption. Your Taxpayers Association supports taxing final consumption rather than business inputs.

Approved by House 71-0-4. Approved by Senate 27-0-2. Association position: Support

HB 273 (Snow) - HB273 clarifies the rules governing how a partial year resident of a primary residence can obtain the primary residential exemption. Your Taxpayers Association supports clear statewide application of the residential exemption.

Approved by House 70-1-4. Approved by Senate 26-0-3. Association position: Support

HB 356 (Wilson) - HB 356 provides taxpayer subsidies for a 1,000-room hotel near the Salt Palace. Your Taxpayers Association opposes the government picking winners and losers.

Approved by House 53-21-1. Approved by Senate 17-11-1. Association position: Oppose

HB 388, 1st Sub (Jonny Anderson) - HB 388 is a quarter-cent local option sales tax that goes to UTA. Your Taxpayers Association opposes local option sales taxes and opposes using sales taxes for transportation.

Approved by House 58-10-7. Not considered by Senate. Association position: Oppose.

SB 19 (Stephenson) - SB 19 significantly increases the qualification threshold for members of the State Tax Commission. Your Taxpayers Association supports having qualified Tax Commission members.

Approved by Senate 28-0-1. Approved by House 64-10-1. Association position: Support

SB 60 (Valentine) - SB 60 would have reduced the cents per gallon gas tax and imposed a percentage tax per gallon based on the rack price of gas. Your Taxpayers Association supports taxes that are tied to how the taxpayer uses services.

Approved by Senate 26-1-2. Not Considered by House. Association position: Support.

SB 61 (Henderson) - SB 61 requires calendar year taxing entities to hold December Truth-in-Taxation hearings when proposing property tax hikes. Your Taxpayers Association supports transparency in taxation.

Approved by Senate 27-0-2. Approved by House 70-0-5. Association position: Support

SB 65 (Stephenson) - SB 65 clarifies that the mining sales tax exemption applies to all property that is used for certain manufacturing, processing, producing, operating or research and development activities. Your Taxpayers Association supports the removal of double taxation.

Approved by Senate 24-3-2. Approved by House 59-0-16. Association position: Support

SB 93 (Stephenson) - SB 93 requires state agencies, local school boards, and charter school governing boards to establish internal audit programs. Your Taxpayers Association supports more government transparency.

Approved by Senate 26-0-3. Approved by House 40-31-4. Association position: Support

SB 111, 3rd Sub (Osmond) - SB 111 would have frozen the basic levy at the 2013 rate, increasing statewide property taxes by \$100 million by year 5. The additional money would be spent on modernizing education and equalizing funds between school districts. Your Taxpayers Association opposes higher property taxes.

Approved by Senate 16-12-1. Not considered by House. Association position: Oppose

SB 134 (Valentine) - SB 134 modifies requirements for a referendum filed on actions regarding property tax rates. Your Taxpayers Association supports concise timeframes for local entities to hold elections on proposed referenda.

Approved by Senate 28-0-1. Approved by House 72-0-3. Association position: Support

SB 237 (Adams) - SB 237 reduced the urban farming roll back from 10 years to 5 years and expands urban farming to Davis County. Your Taxpayers Association opposes using the tax code as a means of banking land.

Approved by Senate 20-7-2. Approved by House 39-35-1. Association position: Oppose

SJR 7 (Valentine) - SJR 7 is a proposed constitutional amendment that removes the partisan requirement (no more than two members from a single political party can serve) for members of the State Tax Commission. Your Taxpayers Association supports highly-qualified Tax Commissioners.

Approved by Senate 26-2-1. Approved by House 66-5-4. Association position: Support

Notes

- A floor vote on House Bill 388 was only taken in the House and is therefore only included on the House scorecard
- A floor vote on House Bill 55 was only taken in the House and is therefore only included on the House scorecard
- A floor vote on Senate Bill 111 was only taken in the Senate and is therefore only included on the Senate scorecard