



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

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.

In the House, seven bills supported by the Taxpayers Association received no dissenting votes, therefore, the lowest possible score for a Representative (unless there were absences) is 41%. In the Senate, eleven bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 84%.

## Senate Summary

The average score in the Senate is 94.3%, out of the 13 votes scored. Ten Senators received a perfect 100% score: Sens. Brian Zehnder, Evan Vickers, Dan Hemmert, Curt Bramble, Margaret Dayton, David Hinkins, Jani Iwamoto, Deidre Henderson, Allen Christensen, and Ralph Okerlund.

Sens. Wayne Harper, Don Ipson, Gregg Buxton, Todd Weiler, and Ann Millner, Peter Knudson, and Karen Mayne received the next highest score of 92.3%.

No senators scored below 84%. The lowest scoring Democrat is Gene Davis, scoring 84.6%.

## House Summary

The average score in the House is 84.1%, out of the 17 votes scored. Three Representatives received a perfect 100% score: Reps. Norm Thurston, Gage Froerer and Marc Roberts.

Reps. Scott Sandall, Cory Maloy, Kay Christofferson, and Adam Robertson all scored 94.1%, the next highest. The highest scoring Democrats are Joel Briscoe and Elizabeth Weight with a score of 76%.

No representative scored below 57%. The lowest scoring Republican is Rep. Kelly Miles, scoring 70.6%. The lowest scoring Democrat is Sandra Hollins, scoring 57.1%.

The Legislature was more taxpayer friendly this session as the average scores increased from the previous year. The averages for both bodies, 94% for the Senate and 84% for the House are up from 80% and 81% in 2017.

The 2018 Session included a number of tax changes related to transportation. The Legislature approved a new local option sales tax for transit related projects in SB 136 and also granted greater authority to Utah's Department of Transportation to create toll roads in SB 71.

SB 136 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 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.

## Bills Selected for the 2018 Legislative Scorecard

**HB 21 3rd Sub (McCay)** - HB 21 modifies calculation of the certified property tax rate by adjusting eligible new growth to account for collection rates over the previous five years. Extends time for centrally assessed appeals.  
*Approved by House 63-0-12. Approved by Senate 26-0-3. Association position: Support*

**HB 62 2nd Sub (Quinn)** - HB 62 requires that fair market value be used in eminent domain court cases.

*Approved by House 66-0-9. Approved by Senate 26-0-3. Association position: support*

**HB 148 1st Sub (Quinn)** - HB 148 increased the state general sales and use tax to 4.92%. Eliminated the state sales and use tax for unprepared food.  
*Approved by House 42-27-6. Not considered by the Senate. Association position: Oppose*

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| District                    | Party | HB 21, 35 | HB 62, 25 | HB 144, 15 | HB 274, 15 | HB 307, 15 | HB 375, 15 | SB 28, 15 | SB 29 | SB 71, 45 | SB 72 | SB 101 | SB 103 | SB 120 | SB 122 | SB 136, 65 | SB 233, 15 | SB 244 | Final Score | Ranking | Lifetime Average | Lifetime Ranking |   |
|-----------------------------|-------|-----------|-----------|------------|------------|------------|------------|-----------|-------|-----------|-------|--------|--------|--------|--------|------------|------------|--------|-------------|---------|------------------|------------------|---|
| <b>Association Position</b> |       |           |           |            |            |            |            |           |       |           |       |        |        |        |        |            |            |        |             |         |                  |                  |   |
| 64                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 100.0%      | 1       | 98.5%            | 1                |   |
| 8                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | A      | Y      | Y      | Y      | Y          | Y          | Y      | 100.0%      | 1       | 83.2%            | 34               |   |
| 67                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | A         | Y     | Y      | Y      | Y      | Y      | N          | Y          | A      | 100.0%      | 1       | 97.3%            | 2                |   |
| 1                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 94.1%       | 4       | 86.5%            | 22               |   |
| 6                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 94.1%       | 4       | 97.1%            | 3                |   |
| 56                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 94.1%       | 4       | 85.8%            | 27               |   |
| 63                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 94.1%       | 4       | 94.1%            | 6                |   |
| 17                          | R     | Y         | Y         | A          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 93.8%       | 8       | 82.3%            | 35               |   |
| 42                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 93.8%       | 8       | 90.5%            | 13               |   |
| 48                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | A         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 93.8%       | 8       | 88.3%            | 18               |   |
| 15                          | R     | Y         | Y         | R          | A          | A          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | A          | Y          | Y      | 92.9%       | 11      | 88.1%            | 20               |   |
| 57                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | A          | A          | N      | Y           | 92.9%   | 11               | 93.3%            | 8 |
| 65                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | n         | A     | Y      | A      | Y      | Y      | N          | A          | Y      | 92.9%       | 11      | 80.3%            | 45               |   |
| 73                          | R     | A         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | A      | 92.9%       | 11      | 81.9%            | 37               |   |
| 61                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | A         | Y     | A      | Y      | A      | Y      | Y          | A          | Y      | 92.3%       | 15      | 92.3%            | 10               |   |
| 52                          | R     | A         | A         | A          | A          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | A          | Y      | 91.7%       | 16      | 93.3%            | 7                |   |
| 12                          | R     | A         | A         | A          | A          | Y          | Y          | Y         | Y     | A         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 90.9%       | 17      | 86.3%            | 24               |   |
| 71                          | R     | A         | A         | A          | A          | Y          | Y          | Y         | Y     | Y         | A     | A      | A      | Y      | A      | Y          | Y          | Y      | 88.9%       | 18      | 81.6%            | 39               |   |
| 2                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | N          | Y      | 88.2%       | 19      | 90.0%            | 14               |   |
| 3                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 88.2%       | 19      | 91.7%            | 11               |   |
| 7                           | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 95.0%            | 5                |   |
| 27                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 92.7%            | 9                |   |
| 30                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 85.8%            | 25               |   |
| 44                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 79.0%            | 46               |   |
| 45                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 83.8%            | 32               |   |
| 47                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 84.4%            | 30               |   |
| 50                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 88.2%       | 19      | 90.0%            | 14               |   |
| 58                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | Y          | Y      | 88.2%       | 19      | 87.9%            | 21               |   |
| 59                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | n          | N          | Y      | 88.2%       | 19      | 91.7%            | 11               |   |
| 68                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | Y          | Y      | 88.2%       | 19      | 77.9%            | 52               |   |
| 75                          | R     | Y         | Y         | N          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 88.2%       | 19      | 85.8%            | 25               |   |
| 18                          | R     | Y         | Y         | A          | A          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 87.5%       | 32      | 88.6%            | 17               |   |
| 32                          | R     | Y         | Y         | Y          | A          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 87.5%       | 32      | 81.1%            | 42               |   |
| 53                          | R     | Y         | Y         | N          | A          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 87.5%       | 32      | 84.7%            | 29               |   |
| 74                          | R     | Y         | Y         | A          | N          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | n          | Y      | 87.5%       | 32      | 76.3%            | 58               |   |
| 5                           | R     | Y         | Y         | N          | A          | Y          | Y          | Y         | Y     | Y         | Y     | A      | Y      | N      | Y      | Y          | Y          | Y      | 86.7%       | 36      | 81.0%            | 43               |   |
| 7                           | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 86.7%       | 36      | 78.5%            | 49               |   |
| 39                          | R     | Y         | Y         | A          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | A      | Y      | Y      | N          | Y          | Y      | 86.7%       | 36      | 81.4%            | 40               |   |
| 41                          | R     | Y         | Y         | N          | A          | Y          | Y          | Y         | Y     | Y         | Y     | A      | n      | Y      | Y      | N          | Y          | Y      | 86.7%       | 36      | 95.4%            | 4                |   |
| 49                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | A          | Y      | 86.7%       | 36      | 83.9%            | 31               |   |
| 66                          | R     | A         | Y         | N          | N          | Y          | Y          | Y         | Y     | n         | A     | Y      | Y      | Y      | Y      | A          | Y          | Y      | 85.7%       | 41      | 83.4%            | 33               |   |
| 21                          | R     | A         | A         | Y          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | A          | Y      | 84.6%       | 42      | 76.7%            | 57               |   |
| 10                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | N          | Y      | 82.4%       | 43      | 77.8%            | 54               |   |
| 16                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 82.4%       | 43      | 77.8%            | 53               |   |
| 29                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | Y          | Y      | 82.4%       | 43      | 72.8%            | 60               |   |
| 33                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | Y          | N          | Y      | 82.4%       | 43      | 81.6%            | 38               |   |
| 34                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 82.4%       | 43      | 89.6%            | 16               |   |
| 69                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | Y          | N          | Y      | 82.4%       | 43      | 61.7%            | 65               |   |
| 72                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 82.4%       | 43      | 78.4%            | 50               |   |
| 51                          | R     | A         | A         | N          | Y          | A          | Y          | Y         | Y     | Y         | Y     | A      | A      | A      | Y      | Y          | Y          | Y      | 81.8%       | 50      | 84.8%            | 28               |   |
| 4                           | R     | Y         | Y         | N          | A          | n          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 81.3%       | 51      | 78.1%            | 51               |   |
| 9                           | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 81.3%       | 51      | 80.3%            | 44               |   |
| 19                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | A          | Y          | Y      | 81.3%       | 51      | 73.4%            | 59               |   |
| 43                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | A     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 81.3%       | 51      | 81.3%            | 41               |   |
| 54                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | A     | Y      | Y      | Y      | Y      | N          | Y          | Y      | 81.3%       | 51      | 86.5%            | 23               |   |
| 70                          | R     | Y         | Y         | N          | A          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 81.3%       | 51      | 82.3%            | 36               |   |
| 38                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | A          | Y      | 80.0%       | 57      | 78.8%            | 47               |   |
| 62                          | R     | A         | A         | Y          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | A          | Y      | 78.6%       | 58      | 78.6%            | 48               |   |
| 14                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | Y          | N          | Y      | 76.5%       | 59      | 88.2%            | 19               |   |
| 20                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | Y          | Y      | 76.5%       | 59      | 68.8%            | 61               |   |
| 25                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | N          | n          | Y      | 76.5%       | 59      | 56.8%            | 70               |   |
| 13                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 76.5%       | 59      | 63.2%            | 63               |   |
| 24                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | A          | Y      | 75.0%       | 63      | 54.8%            | 73               |   |
| 36                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | A          | n          | Y      | 75.0%       | 63      | 59.1%            | 68               |   |
| 37                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | n          | N          | Y      | 75.0%       | 63      | 52.2%            | 74               |   |
| 55                          | R     | Y         | Y         | A          | Y          | A          | n          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 71.4%       | 66      | 77.0%            | 55               |   |
| 11                          | R     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 70.6%       | 67      | 76.9%            | 56               |   |
| 23                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         | Y     | Y      | Y      | Y      | Y      | Y          | Y          | Y      | 70.6%       | 67      | 60.1%            | 66               |   |
| 28                          | D     | A         | A         | Y          | Y          | Y          | Y          | Y         | Y     | Y         | Y     | Y      | Y      | Y      | Y      | Y          | n          | A      | 69.2%       | 69      | 55.8%            | 72               |   |
| 26                          | D     | Y         | Y         | N          | Y          | Y          | Y          | Y         | Y     | n         |       |        |        |        |        |            |            |        |             |         |                  |                  |   |

# Bills Selected for the 2018 Legislative Scorecard (Cont.)

**HB 278 1<sup>st</sup> Sub (Edwards)** - HB 278 allowed taxpayers to claim a nonrefundable tax credit equal to 25% of the amount claimed under the federal employer tax credit for paid family and medical leave. *Approved by House: 38-28-9. Not considered by the Senate. Association position: Oppose*

**HB 307 1st Sub (Hawkes)** - HB 307 creates additional review before property tax notices are distributed to ensure an increase in property value is not an error. Limits a county from increasing a successfully appealed property assessment in the prior year above fair market value plus the median increase in related property values for the county. *Approved by House 65-0-10. Not considered by Senate. Association position: Support*

**HB 375 1st Sub (McCay)** - HB 375 exempts the first \$10,000 of tangible personal property for businesses. *Approved by House 71-2-2. Not considered by Senate. Association position: Support*

**SB 28 1st Sub (Henderson)** - SB 28 requires all local districts to register with the Lt Governor's office; allows the state auditor to stop revenue if local districts do not comply with registry laws. *Approved by Senate 27-0-2. Approved by House 70-3-2. Association position: Support*

**SB 29 (Henderson)** - SB 29 requires a county government to provide information about all local districts operating within its jurisdiction on its website. *Approved by Senate 28-0-1. Approved by House 74-0-1. Association position: Support*

**SB 71, 4th Sub (Niederhauser)** - SB 71 provides the Utah Department of Transportation the authority to create additional toll roads in Utah if approved by the transportation commission. *Approved by Senate 26-3-0. Approved by House 49-21-5. Association position: Support*

**SB 72 (Harper)** - SB 72 clarifies single sales factor for a taxpayer when greater than 50% of the taxpayer's activities are classified within a particular NAICS code. *Approved by Senate 28-0-1. Approved by House 62-0-12. Association position: Support*

**SB 101 (Fillmore)** - SB 101 Automatically triggers a separate review by a county's board of equalization when a

valuation differs from the original valuation by at least 30% and \$1,000,000.

*Approved by Senate 27-0-2. Approved by House 66-0-9. Association position: Support*

**SB 103 (Millner)** - SB 103 creates a regional workforce program requiring expanded partnerships, stackable credentials job opportunities and aligned to workforce needs. *Approved by Senate 24-0-5. Approved by House 64-2-8. Association position: Support*

**SB 120 (Henderson)** - SB120 prevents local governments from collecting a utility fee for transportation on county property. *Approved by Senate 23-0-6. Approved by House 66-0-9. Association position: Support*

**SB 122 (Stephenson)** - SB 122 prevents approved bonds from increasing above the advertised cap in a voter information pamphlet and on the ballot. There is an exemption for 2% issuance costs. *Approved by Senate 23-3-3. Approved by House 40-28-7. Association position: Support*

**SB 136 6th Sub (Harper)** - SB 136 restructures the governance of UTA. Creates a new state sales tax earmark for the Transit Transportation Investment Fund. Increases motor vehicle registration fees for alternative fuel vehicles and a CPI adjustment for the registration fees. Allows certain cities or towns to impose the 4<sup>th</sup> quarter local option sales tax if the county has not done so. Creates an additional local option sales tax that may be imposed by a county commission or vote of the people. *Approved by Senate 17-10-2. Approved by House 40-32-3. Association position: Oppose*

**SB 233 1st Sub (Stephenson)** - SB 233 eliminates the three-year-life sales tax penalty on business inputs for manufacturers and mines. Contingent on federal action allowing states to collect out of state remote sales taxes. *Approved by Senate 24-3-2. Not Approved by House 59-10-6. Association position: Support*

**SB 244 (Stephenson)** - SB 244 makes amendments to Utah's tax code to be compliant with federal tax reform including repatriation of foreign income. *Approved by Senate 26-0-3. Approved by the House 70-0-5. Association position: Support*

## **6 Sub HB 293**

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 4.95% and expansion of the single sales factor for the calculation of the corporate income tax. It also increases property taxes through creating a floor of the statewide. This bill was not included in the calculation of the Scorecard due to the significant negative and positive impact of the omnibus' nature.

## **Notes**

- Floor votes on HB 148, HB 278, HB 307 and HB 275 were only taken in the House therefore they are only included on the House scorecard.