

Senate Revenue and Taxation Committee

February 24th, 2025

Bill: SB 311 – Sales and Use Tax Exemptions Amendments

Sponsor: Senator Evan J. Vickers

Floor Sponsor:

UASD Position: TBD

This Bill addresses sales and use tax exemptions.

Discussion: This Bill was not heard, the Committee Chair noted that this Bill would likely be heard on Thursday, February 27th.

Yeas:

Nays:

N/V:

Outcome: SB 311 was not heard.

Bill: SB 298 – Mowing Ordinance Amendments

Sponsor: Senator Daniel McCay

Floor Sponsor:

UASD Position: TBD

This Bill enacts provisions related to municipal and county regulation of golf courses.

Discussion: Senator McCay stated that this Bill originated from a private property rights issue. He explained that a common complaint about living near a golf course is early morning mowing, often before 8 a.m. In discussions with golf course owners, the sponsor noted that restricting mowing to after 8 a.m. would increase labor costs by at least four additional paid hours per day. The Bill prohibits municipalities or counties from enacting an ordinance that prohibits or restricts golf course maintenance between the hours of 5 a.m. and 10 p.m. The Utah League of Cities and Towns expressed concerns about the inability to enforce noise ordinances in these areas but did not have a position yet on the Bill. No further discussion followed.

Yeas: 3

Nays: 0

N/V: 4

Outcome: SB 298 passed out of the Committee with a favorable recommendation.

Bill: SB 300 – Election Amendments

Sponsor: Senator Daniel McCay

Floor Sponsor:

UASD Position: TBD

This Bill enacts provisions related to municipal and county regulation of golf courses.

Discussion: The sponsor stated that currently, when a candidate vacancy occurs in a statewide office, excluding the Governor or Lieutenant Governor’s Office, the respective offices meet and select candidates to be sent to the Governor for nomination. This Bill, according to the sponsor, allows the entire body of delegates to select these candidates instead of the state central committee. Senator Brammer asked whether the Bill specifies the selection process. The sponsor clarified that no process is outlined in this Bill. No further discussion followed.

Yeas: 3

Nays: 0

N/V: 4

Outcome: SB 300 passed out of the Committee with a favorable recommendation.

Bill: SB 306 – Convention Center Investment Amendments

Sponsor: Senator Daniel McCay

Floor Sponsor:

UASD Position: TBD

This Bill amends provisions to facilitate financing of the revitalization of a convention center.

Discussion: Senator McCay explained that previous discussions have focused on revitalizing the convention district near the Delta Center in Salt Lake City. He noted that Salt Lake County is now seeking a financing solution to replace parts of the convention center, and that SB 306 aims to support this initiative. Lincoln Shirts, representing Salt Lake County, clarified that while the Bill does not provide additional funding, it offers flexibility in utilizing existing revenue tools to assist with the redevelopment of the convention center district.

Salt Lake City Mayor Jenny Wilson voiced her support for the Bill, emphasizing the benefits of these revenue tools and the opportunities they would create for public-driven downtown revitalization. Senator Brammer raised a question regarding the fiscal note and local fiscal impact. The sponsor responded that the fiscal impact is approximately \$3,500, which will be allocated to the Hotel Impact Mitigation Fund. When asked about the local fiscal impact, the sponsor further explained that it primarily involves reallocating funds and considering improvements to 300 West to better connect downtown areas. He added that efforts are underway to address issues with 300 West, which is heavily utilized by the public. A language change is anticipated to allow the Utah Department of Transportation (“UDOT”) and Salt Lake

City to explore solutions before presenting a final proposal to legislative management. No further discussion took place.

Yeas: 3

Nays: 1

N/V: 3

Outcome: SB 306 passed out of the Committee with a favorable recommendation.

Bill: 1st substitute SB 291 – Lobbying Amendments

Sponsor: Senator Brady Brammer

Floor Sponsor:

UASD Position: Tracking

This Bill amends and enacts provisions relating to lobbying.

Discussion: Senator Brammer presented the 1st substitute of SB 291, which was adopted by the Committee. He explained that the Bill strengthens restrictions on contingent compensation for lobbying related to certain government actions by introducing new disclosure requirements. Additionally, the Bill modifies the treatment of higher education institutions. Currently, lobbyists for these institutions can invite individuals to sporting events, but the Bill expands this privilege to include legislators attending arts-related events hosted by higher education institutions, placing nonprofit organizations on equal footing. The sponsor also noted that the Bill revises provisions related to lobbying by former state officials and increases the gift limit from \$10 to \$25 to account for inflation. He emphasized that the primary focus of the Bill is on enhancing disclosure and tightening contingency communications. In the 1st substitute, the provision that required a municipality or county to disclose certain information regarding lobbying expenditures made by the municipality or county has been deleted.

Senator McCay inquired about the contingency provision and which lines addressed it. The sponsor explained that it is outlined in lines 291-293. Senator McCay also asked about the exclusion of publicly traded entities. The sponsor clarified that the intent was not to regulate stock portfolios within 401(k) investments. Rather, the provision applies when an entity owner lobbies to establish government services in a procurement matter. While the sponsor believed this approach was fair, he emphasized that lobbyists representing such services would be required to disclose in their contracts if they stand to benefit personally, in order to increase transparency. Finally, Senator McCay asked how lobbyists or principals would disclose their status. The sponsor responded that they would continue to disclose in the same manner as they currently do. No further discussion followed.

Yeas: 3

Nays: 0

N/V: 4

Outcome: 1st substitute SB 291 passed out of the Committee with a favorable recommendation.

Bill: 3rd substitute HB 215 – Office of Legislative Auditor General Provisions

Sponsor: Representative Jefferson S. Burton

Floor Sponsor: Senator Stephanie Pitcher

UASD Position: Tracking

This Bill amends provisions governing the duties and powers of the legislative auditor general.

Discussion: Representative Burton explained that they had collaborated with the Utah State Board of Education (“USB E”) to develop multiple substitutes for the Bill, ultimately resulting in the third substitute for HB 215. He clarified that this Bill refines and further defines the role of a chief officer, incorporating input from the Governor’s Chief Counsel. Specifically, it outlines that when an agency undergoes an audit, the chief officer will be responsible for ensuring that a plan is in place to address any issues identified in the audit.

Senator McCay inquired about the reasoning behind the multiple substitutions of what appeared to be an uncontroversial Bill. The sponsor responded that the changes were primarily the result of ongoing collaboration with the USB E to finalize a version that all parties were satisfied with. No further discussion ensued.

Yeas: 4

Nays: 0

N/V: 3

Outcome: 3rd substitute HB 215 passed out of the Committee with a favorable recommendation.
