



2012 Utah Taxpayers Association Legislative Scorecard

The Utah Taxpayers Association annually issues legislative report cards to its members and the public. The 2012 scorecard rates Utah's 104 legislators on fourteen 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 43%. In the Senate, six bills passed without a dissenting vote meaning the lowest possible Senate score (unless there were absences) is 50%.

Senate Summary

The average score in the Senate is 84%. Four senators received a perfect, 100% score: Michael Waddoups, Scott Jenkins, Steve Urquhart and Howard Stephenson, all Republicans. Ben McAdams (82%) and Gene Davis (80%) are the highest scoring Democrats.

No senators scored below 50%. The lowest scoring Republicans are Kevin Van Tassell (67%), David Hinkins (70%), and Allen Christensen (75%). The lowest scoring Democrats are Luz Robles (64%), Ross Romero (67%) and Karen Morgan (67%).

House Summary

The average score in the House is 73%. Four representatives received a perfect, 100% score: Craig Frank, Brad Galvez, John Mathis, and Mike Morley, all Republicans. Mark Wheatley (62%) and Janice Fisher (58%) are the highest scoring Democrats.

The lowest scoring Republicans are Mel Brown (50%) and Kay McIff (58%). As Chair of Executive Appropriations Mel Brown missed a number of unanimous votes which artificially lowers his score. The lowest scoring Democrats are David Litvack (45%), Brian King (50%) and Joel Briscoe (50%).

Key

An upper case "Y" or "N" in **GREEN** indicates a vote in support of the Taxpayers Association's position. A lower case "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.

Notes

- A floor vote on House Bill 101 was only taken in the House and is therefore only included on the House scorecard.
- A floor vote on House Bill 433 was only taken in the House and is therefore only included on the House scorecard.

Bills Considered for the 2012 Utah Taxpayers Association Scorecard

HB 81 (Dee) – HB 81 extends the sunset date on a sales tax increment that Riverdale and South Salt Lake impose from 2016 to 2030, allowing South Salt Lake to bond against the increment for an RDA that is being developed. Your Taxpayers Association opposes the extension of this tax and the underlying reason.

Approved by House 56-13. Approved by Senate 18-6. Association Position: Oppose.

HB 101 (King) – HB 101 would have offered a nonrefundable corporate and individual income tax credit for employing a homeless person. Your Taxpayers Association opposes using the tax code to enact social policy.

Approved by House 42-28. Not considered by Senate. Association Position: Oppose.

HB 250 (Dougall) – HB 250 offers a nonrefundable income tax credit to families with dependents with a disability. Your Taxpayers Association believes that Utah should work towards a flatter income tax and opposes using the tax code to enact social policy.

Approved by House 47-21. Approved by Senate 17-11. Association Position: Oppose.

HB 323 (Butterfield) – HB 323 gives a person delivering or installing tangible personal property the option of remitting sales tax when installed/delivered, or when/as payment is made. Your Taxpayers Association supports letting the government be paid when the private sector is paid.

Approved by House 73-0. Approved by Senate 25-0. Association Position: Support.

HB 365 (Dougall) – HB 365 reinstates a research and development tax credit that lapsed in 2010. Your Taxpayers Association supports policy that will expand Utah's economic pie.

Approved by House 70-0. Approved by Senate 25-0. Association Position: Support.

HB 384 (Harper) – HB 384 expands the definition of nexus for remote sellers by using the presence of affiliates to trigger nexus. Your Taxpayers Association supports fairness in taxation.

Approved by House 67-0. Approved by Senate 25-1. Association Position: Support

HB 433 (McIff) – HB 433 would have allowed school districts to spend certain capital property tax revenue for general fund purposes. Your Taxpayers Association opposes directing capital funds into operational projects.

Approved by House 42-32. Not considered by Senate. Association Position: Oppose.

HJR 6 (Neilson) – HJR 6 allows citizens to vote on whether to deposit a percentage of severance taxes into the Severance Tax Trust Fund. Your Taxpayers Association supports the responsible use of Utah's limited resources.

Approved by House 54-19. Approved by Senate 29-0. Association Position: Support

HJR 14 (Eliason) – HJR 14 outlines principles for equity and fairness with regards to remote sellers collecting sales and use taxes. It encourages the federal government to resolve this growing problem. Your Taxpayers Association supports fairness in taxation.

Approved by House 68-0. Approved by Senate 27-0. Association Position: Support

SB 27 (Stephenson) – SB 27 corrects a recent Utah Supreme Court decision by allowing taxpayers to receive a refund on erroneously paid sales taxes. Your Taxpayers Association supports taxpayers being held to the same standard that their government is.

Approved by House 67-2. Approved by Senate 24-0. Association Position: Support

SB 82 (Madsen) – SB 82 would have imposed penalties on school districts if they did not provide equal access for teacher unions. Your Taxpayers Association supports equal access for competing employee groups.

Killed by House 18-51. Approved by Senate 19-9. Association Position: Support

SB 129 (Bramble) – SB 129 lowered the maximum Unemployment Insurance rate that employers are required to contribute from 9% to 7%. Your Taxpayers Association supports lower taxes.

Approved by House 73-0. Approved by Senate 23-0. Association Position: Support

SB 138 (Weiler) – SB 138 requires public and higher education to be included in any healthcare mandates passed by the legislature. Your Taxpayers Association supports treating public and higher education the same as private employers, when it comes to health care mandates.

Approved by House 71-0. Approved by Senate 22-5. Association Position: Support

SB 178 (Stephenson) – SB 178 strengthens and defines the Statewide Online Education Program created in 2011. Your Taxpayers Association supports choice in online providers with the funding following the student to the online provider.

Approved by House 68-4. Approved by Senate 24-1. Association Position: Support