



Utah Taxpayers Association - 2020 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 76 bills the Utah Taxpayers Association tracked during the 2020 Legislature, 14 tax-related bills were used in rating Utah's 104 legislators.

In the House, five 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, six bills supported by the Taxpayers Association passed without a dissenting vote, meaning the lowest possible Senator score (unless there were absences) is 50%.

Senate Summary

The average score in the Senate is 79.3%, out of the 12 votes scored. Only Sen. Curt Bramble received a perfect 100% score.

Sen. Lincoln Fillmore was the second highest percentage with the Utah Taxpayers Association, at 90.9%.

Four 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 Sen. Scott Sandall scoring 75%. The lowest scoring Democrats are Sen. Gene Davis (50%), and Kathleen Riebe (58.3%)

House Summary

The average score in the House is 74%, out of the 13 votes scored. No representative received a perfect 100% score. Rep. Walt Brooks scored the highest in the House, with 92.3%.

Reps. Marc Roberts, Mike McKell, and Mike Schultz were next highest, all scoring 91.7%.

Six 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. Jeff Stenquist at 63.6%. The lowest scoring Democrat is Suzanne Harrison, at 41.7%.

Bills Included in the 2020 Legislative Scorecard

SB 2001 – Tax Restructuring Revisions (2019)

Reduces the income tax rate to 4.66%, restores the dependent exemption for state income tax, reduces state income taxes on social security income, creates an Earned Income Tax Credit. Restored the full state sales tax rate on unprepared food and repealed the sales tax exemption on motor fuel. Your Taxpayers Association supports cutting income taxes and broadening the sales tax base while providing an overall \$160 million tax cut to Utah taxpayers. *Passed the House 43-27-5. Passed the Senate 19-7-3.*

After nearly a year of deliberation from the Tax Equalization and Restructuring Task Force, the Legislature took up the recommendation in a special session, held in December of 2019 in the form of SB 2001. At the beginning of the 2020 General Session, in response to a successful referendum, the Legislature repealed SB 2001 in its entirety.

2020 General Session Bills

HB 77 (Thurston) - Sets a limit to the property tax increases that occur when the WPU (Weighted Pupil Unit) for education funding is increased by more than 4% as it relates to HB 293 (2018). Your Taxpayers Association does not support automatic increases in the property tax, as it undermines Truth-in-Taxation, and limiting them is a step in the right direction. *Passed the House - 72-0 -3. Passed the Senate - 25-0-4.*

HB 164, 4th Sub (Moss, J.) - Requires additional transparency on the property tax notice including: deadline to appeal valuation, the taxable value of the property, and increases in the statewide basic levy. Your Taxpayers Association strongly supports providing taxpayers with additional information and transparency about their property taxes. *Passed the House 68-0-7. Passed the Senate 26-0-3.*

Utah House of Representatives - Utah Taxpayers Association 2020 Legislative Scorecard

	District	Party	SB 2001 (2019)	HB 77	HB 164, 4S	HB 181, 1S	HB 200	HB 299, 2S	HB 356, 2S	HB 357, 2S	SB 104, 2S	SB 114, 2S	SB 150, 2S	SB 152, 2S	SJR 9, 1S	Final Score	Ranking	5-Year Average	5-Year Ranking
Association Position			Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	N	Y				
Brooks, Walt	75	R	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	92.3%	1	88.7%	6
Roberts, Marc	67	R	Y	Y	Y	Y	Y	N	A	Y	Y	Y	Y	Y	Y	91.7%	2	93.5%	2
McKell, Mike	66	R	Y	Y	Y	Y	Y	N	A	Y	Y	Y	Y	Y	Y	91.7%	2	87.1%	9
Schultz, Mike	12	R	Y	Y	Y	Y	Y	N	A	Y	Y	Y	Y	Y	Y	91.7%	2	85.3%	16
Moss, Jeff	2	R	Y	Y	Y	Y	Y	A	A	Y	Y	Y	Y	Y	Y	90.9%	5	90.2%	5
Robertson, Adam	63	R	A	Y	Y	Y	Y	N	Y	Y	A	Y	Y	A	Y	90.0%	6	86.4%	14
Maloy, Cory	6	R	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	84.6%	7	87.9%	7
Daw, Brad	60	R	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	84.6%	7	87.1%	8
Albrecht, Carl	70	R	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	84.6%	7	83.1%	24
Hawkes, Tim	18	R	Y	Y	Y	A	Y	N	Y	Y	Y	Y	Y	Y	Y	83.3%	10	91.2%	4
Strong, Mark	41	R	Y	Y	Y	Y	Y	N	Y	Y	Y	A	Y	Y	Y	83.3%	10	87.1%	11
Christiansen, Steve	47	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	83.3%	10	83.3%	23
Lisonbee, Karianne	14	R	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	83.3%	10	81.6%	31
Nelson, Merrill	68	R	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	Y	Y	83.3%	10	81.5%	32
Sagers, Doug	21	R	Y	Y	Y	Y	Y	N	Y	Y	A	A	Y	Y	Y	81.8%	15	84.1%	20
Snider, Casey	5	R	Y	Y	Y	A	Y	N	Y	Y	A	Y	Y	Y	Y	81.8%	15	82.6%	26
Acton, Cheryl	43	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	81.8%	15	79.4%	41
Miles, Kelly	11	R	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	A	Y	Y	81.8%	15	78.9%	43
Seegmiller, Travis	62	R	A	Y	A	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	81.8%	15	76.8%	49
Chew, Scott	55	R	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	A	Y	Y	81.8%	15	75.0%	55
Wilson, Brad	15	R	Y	A	A	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	80.0%	21	86.5%	12
Last, Brad	71	R	Y	Y	A	Y	Y	A	Y	A	Y	Y	Y	Y	Y	80.0%	21	86.5%	13
Hawkins, Jon	57	R	Y	Y	Y	Y	A	A	Y	A	Y	Y	Y	Y	Y	80.0%	21	77.5%	46
Ray, Paul	13	R	Y	Y	A	Y	Y	Y	Y	Y	A	A	A	Y	Y	77.8%	24	86.0%	15
Coleman, Kim	42	R	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	76.9%	25	91.5%	3
Pulshipler, Susan	50	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	87.1%	10
Christofferson, Kay	56	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	84.0%	21
Peterson, Val	59	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	82.9%	25
Stratton, Keven	48	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	82.0%	29
Snow, Lowry	74	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	81.9%	30
Perry, Lee	29	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	80.6%	36
Shipp, Rex	72	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	80.1%	37
Ferry, Joel	1	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	80.0%	38
Brammer, Brady	27	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	79.4%	42
Hutchings, Eric	38	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	78.8%	44
Pierucci, Candice	52	R	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	76.9%	25	76.9%	48
Andersen, Kyle	7	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	76.0%	50
Waldrip, Steve	8	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	76.0%	50
Ballard, Melissa	20	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	76.0%	50
Musselman, Calvin	9	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	76.9%	25	74.8%	56
Thurston, Norm	64	R	N	Y	Y	N	Y	A	N	Y	Y	Y	Y	Y	Y	75.0%	41	93.8%	1
Dunnigam, Jim	39	R	N	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	Y	Y	75.0%	41	84.8%	17
Barlow, Stewart	17	R	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75.0%	41	84.7%	19
Handy, Steve	16	R	Y	Y	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75.0%	41	83.6%	22
Spendlove, Robert	49	R	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	75.0%	41	82.4%	28
Potter, Val	3	R	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	Y	Y	75.0%	41	78.3%	45
Judkins, Marsha	61	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	Y	Y	75.0%	41	75.0%	54
Johnson, Dan	4	R	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	75.0%	41	73.9%	58
Watkins, Christine	69	R	Y	Y	Y	A	Y	Y	Y	Y	A	Y	Y	Y	Y	72.7%	49	75.0%	53
Pitcher, Stephanie	40	R	N	Y	Y	Y	Y	Y	A	Y	N	Y	Y	A	Y	72.7%	49	66.4%	67
Gibson, Francis	65	R	Y	Y	A	Y	A	Y	Y	A	Y	Y	Y	Y	Y	70.0%	51	80.6%	35
Eliason, Steve	45	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	84.8%	18
Hall, Craig	33	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	82.5%	27
Winder, Mike	30	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	81.0%	34
Lyman, Tim	73	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	79.6%	40
Ward, Ray	19	R	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	74.4%	57
Wheatley, Mark	35	D	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.2%	52	70.2%	61
Owens, Derrin	58	R	Y	Y	Y	N	A	Y	Y	Y	Y	Y	Y	Y	Y	66.7%	58	81.1%	33
Wilde, Logan	53	R	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	A	Y	Y	66.7%	58	79.9%	39
Quinn, Tim	54	R	N	Y	Y	Y	A	A	Y	Y	A	Y	Y	Y	Y	66.7%	58	77.4%	47
Duckworth, Sue	22	D	N	Y	Y	Y	Y	Y	A	Y	N	Y	Y	Y	Y	66.7%	58	70.4%	60
Kwan, Karen	34	D	N	Y	A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	66.7%	58	66.4%	66
Stenquist, Jeff	51	R	Y	A	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	63.6%	63	72.7%	59
Moss, Carol	37	D	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	61.5%	64	69.0%	63
Stoddard, Andrew	44	D	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	61.5%	64	68.3%	64
Shurtliff, Lawanna	10	D	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	61.5%	64	67.1%	65
Dailey-Provost, Jen	24	D	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	61.5%	64	64.1%	70
Arent, Patrice	36	D	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	A	58.3%	68	69.3%	62
Weight, Elizabeth	31	D	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	A	58.3%	68	65.0%	68
Poulson, Marie	46	D	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	A	58.3%	68	64.3%	69
Romero, Angela	26	D	N	Y	Y	A	Y	Y	A	Y	N	A	A	Y	Y	55.6%	71	61.5%	73
Hollins, Sandra	23	D	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	53.8%	72	62.5%	72
Briscoe, Joel	25	D	N	Y	Y	A	Y	Y	Y	Y	N	Y	Y	Y	N	45.5%	73	63.0%	71
King, Brian	28	D	N	A	Y	Y	Y	Y	Y	Y	N	Y	A	Y	N	45.5%	73	58.9%	74
Harrison, Suzanne	32	D	N	Y	Y	Y	Y	Y	Y	N	N	Y	A	Y	N	41.7%	75	54.2%	75
With Association			43	72	68	67	70	52	64	70	58	68	65	0	67				
Against Association			27	0	0	2													

Bills Selected for the 2020 Legislative Scorecard (Cont.)

HB 181, 1st Sub (Brooks) - Enacts a state social security tax credit with income thresholds set to help elderly individuals who need assistance with their tax burden the most. Your Taxpayers Association believes in assisting individuals that may have a higher tax burden, especially when a tax has already been paid on that income. *House vote only. Passed the House 67-2-6.*

HB 200 (Spendlove) - Specifies when a corporation may not deduct a royalty payment to an entity related by common ownership for the use of an intangible asset. Your Taxpayers Association supports crafting clear policy that businesses can follow and operate under, protecting them from unnecessary and burdensome audits. *Passed the House 70-0-5. Passed the Senate 23-0-6.*

HB 299, 2nd Sub (Winder) - Allows for a nonrefundable tax credit for the building of parking structures in opportunity zones. Your Taxpayers Association does not believe in using tax policy to determine winners and losers, with only certain businesses qualifying for this tax credit. *House vote only. Passed the House 52-15-8.*

HB 356, 2nd Sub (Ferry) - Repeals sales and use tax exemption for fuel used by rail carriers in order to build crossings over railroad tracks. Your Taxpayers Association is strongly opposed to creating sales taxes for business inputs, such as fuel. This places the additional cost burden onto businesses and consumers. *Passed the House 64-2-9. Passed the Senate 18-7-4.*

HB 357, 2nd Sub (Spendlove) - Creates a funding calculation for stabilizing revenue for public education through the creation of a "savings" account using ongoing funds. Your Taxpayers Association supports using excess (surplus) revenue in the income tax to use in times of an economic downturn. Taxpayers are less likely to see volatile changes in tax policy because of the reserves in the savings account. *Passed the House 70-2-3. Passed the Senate 27-1-1.*

SB 69, 4th Sub (Anderegg) - Creates a nonrefundable tax credit for an educator's purchase of classroom supplies, up to \$500. Your Taxpayers Association supports more local control for individual educators using the income tax, which is mandated to be used for education purposes. *Senate vote only. Passed the Senate 17-9-3.*

SB 104, 2nd Sub (Fillmore) - Provides for an increase in the guarantee amount per guaranteed local levy increment. Your Taxpayers Association supports equalizing public education funding due to the inequality of per student local property tax revenue. *Passed the Senate 23-3-3. Passed the House 58-14-3.*

SB 114, 2nd Sub (Cullimore) - Exempts sales tax on business inputs for data centers that are being leased or rented, in addition to clarifying the definition of "lessee" when applying sales tax. Your Association supports eliminating sales taxes on business inputs to make the cost less on the end consumer and keep Utah competitive for job creation and capital investment. *Passed the Senate 27-0-2. Passed the House 68-0-7.*

SB 150, 2nd Sub (Harper) - Requires that UDOT submit a written plan to implement a road usage charge in 2021. Your Taxpayers Association supports the concept of highway users paying their own way. *Passed the Senate 29-0. Passed the House 65-0-10.*

SB 152, 2nd Sub (Riebe) - Creates a sales tax earmark to pay for costs associated with search and rescue insurance promotion. The Taxpayers Association is strongly opposed to earmarks. In order to fund a program, an appropriations request is more correct since it can be prioritized. *Passed the Senate 27-0-2. Passed the House 68-0-7.*

SJR 9, 1 Sub (McCay) - Provides a Constitutional change to allow for additional uses beyond public and higher education for the income tax for children and people with disabilities. Your Taxpayers Association supports greater flexibility in the use of the income tax, avoiding massive overhauls or hikes in taxes to pay for necessary general fund services. *Passed the Senate 26-2-1. Passed the House 67-5-3.*

Notes

- Floor vote on HB 181 and HB 299 were only taken in the House therefore it is only included on the House scorecard.
- Floor votes on SB 69 was only taken in the Senate, therefore it is only included on the Senate scorecard.