

# 2018 UBA LEGISLATIVE TRACKING

Bill	Short Title	Prime Sponsor	Position	Comments	Result
H.B. 62	Property Rights Amendments	Quinn, T.		This bill provides that a court, jury, or referee determining just compensation may consider certain evidence; prohibits consideration of the assessed value on a property tax assessment except in certain circumstances; and makes technical and conforming changes.	✓
H.B. 79	Private Attorney General Doctrine	Greene, B.	O	This bill repeals a provision that disavows the private attorney general doctrine.	✗
H.B. 115	Bad Faith Demand Letters Concerning Americans with Disabilities Act	Thurston, N.	S	This bill provides legislative findings; defines terms; prohibits sending of bad faith demand letters; establishes remedies; and provides for exceptions.	✗
H.B. 153	Homestead Exemption Amendments	Stratton, K.	O	This bill addresses the value of a homestead exemption; and makes technical changes.	✗
H.B. 168	Political Subdivision Lien Authority	Webb, R. C.		This bill defines terms; clarifies certain existing grants of political subdivision lien authority to ensure that each grant provides an identifiable effective date, notice mechanism, and enforcement mechanism; imposes limits on political subdivision liens; provides that certain political subdivision liens are invalid against a subsequent bona fide purchaser if the lien is not recorded before the purchase; prohibits a county treasurer from including an item on the property tax notice unless the items inclusion is expressly authorized in statute; amends the items that a county treasurer is required to include on a property tax notice; addresses the priority status of a political subdivision lien listed on the property tax notice; allows a tax sale for delinquencies of any item that is statutorily authorized to be included on the property tax notice; and makes technical and conforming changes.	✓
H.B. 186	Limited Liability Company Amendments	Stratton, K.		This bill defines terms; provides for the formation of a benefit company; addresses termination of a benefit company; requires a benefit company to adopt a general public benefit purpose; establishes standards of conduct for a member, manager, or officer of a benefit company; creates a right of action; and requires a	✓

				benefit company to prepare, distribute, and make public an annual benefit report.	
H.B. 197	Cannabis Cultivation Amendments	Daw, B.		This bill defines terms; requires the Department of Agriculture and Food, by January 1, 2019, to ensure the cultivation and processing of cannabis in the state for academic or medical research purposes; authorizes the Department of Agriculture and Food to: contract with a third party to cultivate or process cannabis; and make rules; establishes a state dispensary for cannabis that has been processed into a medical dosage form; states that an individual who possesses, processes, or grows cannabis does not violate the Controlled Substances Act if the individual is authorized to possess, process, or grow cannabis for academic or medical research purposes; directs the Department of Financial Institutions to issue cannabis payment processor licenses and enforce cannabis payment processor operating requirements; creates an exemption from sales and use tax for sales of cannabinoid products; imposes a special tax on the sale of cannabinoid products.	✓
H.B. 269	Identity Theft Paraphernalia Provisions	Arent, P.	S	This bill defines terms; modifies the elements of a financial transaction card offense; increases the penalty for unlawful possession of the financial transaction card information of a certain number of individuals; increases the penalty for unlawful possession of the identifying documents of a certain number of individuals; establishes an offense for unlawful possession of equipment used to create identifying documents; and makes technical changes.	✓
H.B. 293	Tax Rebalancing Revisions	Last, B.		This bill amends and enacts defined terms for the Minimum School Program; amends for a five-year period the calculation of the minimum basic local amount and minimum basic tax rate; establishes the weighted pupil unit value tax rate; establishes the equity pupil tax rate; directs the Division of Finance to deposit an amount equal to the proceeds from: the equity pupil tax rate into the Local Levy Growth Account; and the weighted pupil unit value tax rate into the Teacher and Student Success Account; directs the Legislature to annually appropriate money from the Local Levy Growth Account to guarantee local levy	✓

				<p>increments; directs the State Board of Education to use the appropriation to increase: the number of guaranteed local levy increments to 20, giving first priority to guaranteed voted local levy increments and second priority to guaranteed board local levy increments; and the guaranteed amount for each local levy increment per weighted pupil unit after increasing the number of guaranteed local levy increments; directs a local school board to use funds received from the state local levy guarantee programs for public education purposes; creates the Local Levy Growth Account; creates the Teacher and Student Success Account; modifies the property tax rate cap for the school board local levy to subject all school districts to the same rate cap; repeals the following outdated levies prohibited since January 1, 2012: the board-approved leeway; the capital outlay levy; the additional levy for debt service, school sites, buildings, buses, textbooks, and supplies; and the board leeway for reading improvement; repeals outdated language, including language related to school capital outlay in counties of the first class repealed December 31, 2016; modifies the definition of "certified revenue levy" in the Property Tax Act; modifies the homeowner's and renter's credits; modifies provisions governing notice requirements for a proposed tax increase by the state; addresses the apportionment of business income for income tax purposes by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state; allowing an optional apportionment taxpayer to choose between a single sales factor and an equally weighted method to calculate the fraction for apportioning business income to the state; and requiring an optional apportionment taxpayer that chooses to apportion business income using the single sales factor method to continue using the single sales factor method of apportionment in subsequent taxable years; provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer; reduces the</p>	
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				state's corporate and individual income tax rates; addresses when an individual is considered to have domicile in this state for purposes of income tax; defines terms; modifies the calculation of the taxpayer tax credit; creates study provisions; provides repeal dates; and makes technical and conforming changes.	
H.B. 355	Amendments to Tax Law	McCay, D.		This bill addresses the apportionment of business income for income tax purposes by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state; allowing an optional apportionment taxpayer to choose between a single sales factor and an equally weighted method to calculate the fraction for apportioning business income to the state; and requiring an optional apportionment taxpayer that chooses to apportion business income using the single sales factor method to continue using the single sales factor method of apportionment in subsequent taxable years; provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer; reduces the state's corporate and individual income tax rates; defines terms; modifies the calculation of the taxpayer tax credit; and makes technical and conforming changes.	✗
H.B. 359	Allocation of Fault Amendments	McKell, M.	O	This bill makes a defendant who negligently fails to protect another person from a specific risk of harm that results from an intentional tort jointly and severally liable with the intentional tortfeasor; addresses claims for contribution; and makes technical changes.	✗
H.B. 364	Employment Law Amendments	Hawkes, T.	S	This bill modifies the definition of "employer" for purposes of Title 34, Chapter 28, Payment of Wages; enacts the Service Marketplace Platforms Act; and establishes a presumption that a building service contractor who affiliates with a service marketplace platform is an independent contractor, not an employee.	✓
H.B. 374	Apportionment of Business Income Amendments	McCay, D.		This bill addresses the apportionment of business income for income tax purposes by: phasing in a requirement that certain taxpayers use only the sales factor to calculate the fraction for apportioning business income to the state; allowing an optional apportionment taxpayer to choose	✗

				between a single sales factor and an equally weighted method to calculate the fraction for apportioning business income to the state; and requiring an optional apportionment taxpayer that chooses to apportion business income using the single sales factor method to continue using the single sales factor method of apportionment in subsequent taxable years; provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer; and makes technical and conforming changes.	
H.B. 384	Trust Deeds and Statute of Limitations	Peterson, J.		This bill clarifies when an action on an obligation secured by a trust deed is barred because of the applicable statute of limitations; and makes technical changes.	✗
S.B. 72	Business Income Tax Modifications	Harper, W.		This bill defines terms; provides a method for a taxpayer to determine if the taxpayer is an optional apportionment taxpayer; requires that, for a taxable year beginning on or after January 1, 2020, a taxpayer that apportioned business income using the single sales factor method in the previous taxable year continue to use the single sales factor method of apportionment in subsequent taxable years; and provides the circumstances where a taxpayer that previously apportioned business income using the single sales factor method may change the method of apportionment.	✓
S.B. 88	Financial Exploitation of Vulnerable Adults	Bramble, C.		This bill defines terms; addresses reporting requirements when an agent; an investment adviser representative; or an individual who serves in a supervisory, compliance, or legal capacity for a broker-dealer or an investment adviser believes a person has engaged in or attempted to engage in the financial exploitation of an elderly or vulnerable adult; allows a broker-dealer or an investment adviser to delay a disbursement from an account when the broker-dealer or investment adviser suspects the disbursement will result in the financial exploitation of an elderly or vulnerable adult; requires a broker-dealer or an investment adviser to provide certain agencies access to records related to the financial exploitation of an elderly or vulnerable adult; addresses the classification of a record that a broker-dealer or an investment adviser provides to an agency under the provisions of this bill;	✓

				and makes technical and conforming changes.	
S.B. 143	Employment Background Checks	Harper, W.	<b>S</b>	This bill provides the following entities with the authority to conduct local, regional, and national background checks for employees, contractors, appointees, and volunteers, as applicable: Department of Environmental Quality; Department of Financial Institutions; Department of Health; Department of Human Resource Management; Department of Workforce Services; Division of Purchasing; governor's office; State Auditor; State Tax Commission; and Utah Science Technology and Research Governing Authority; requires the Bureau of Criminal Identification to provide agencies with the results of the background checks; and makes technical and conforming changes.	✓
S.B. 156	Unclaimed Property Act Amendments	Hillyard, L.	<b>S</b>	This bill defines terms; subjects a stored-value card and a payroll card to the Revised Uniform Unclaimed Property Act; provides a time period after which a stored-value card is considered unclaimed property; exempts a 529 educational savings account from certain provisions; addresses the State Tax Commission's responsibilities with regards to unclaimed property; and makes conforming changes.	✓

### Tracking Key

✓ = Passed    ✗ = Failed    A = Amend    M = Monitoring    N = Neutral    O = Oppose    S = Support