

**Joint Committee on Ways and Means  
General Government Subcommittee**

**Recording Log**

June 4, 2013  
8:30 a.m.  
HR H-174

Members Present:      Sen. Steiner Hayward, Co-Chair      Rep. Smith, Co-Chair  
                                 Sen. Johnson                                      Rep. Nathanson  
                                 Sen. Whitsett                                      Rep. Gomberg

Members Excused:

Staff Present:              John Borden, Budget Analyst, Legislative Fiscal Office  
                                 Matt Stayner, Budget Analyst, Legislative Fiscal Office  
                                 Tiffany Koss, Committee Assistant, Legislative Fiscal Office

Items Heard:              SB 5538, Department of Revenue – Work Session  
                                 HB 2464, Relating to tax compliance – Public Hearing and Work  
                                 Session

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This Recording Log is in compliance with Senate and House Rules. For complete content, please refer to the audio.

JWMGG  
6/4/2013 8:50:06 AM

**8:50:14 AM** Co-Chair Smith calls the meeting to order  
**8:50:15 AM** {Exhibit} 1: Agenda  
**8:50:40 AM** Co-Chair Smith OPENS WORK SESSION ON SB 5538, Department of Revenue  
**8:50:41 AM** John Borden, Budget Analyst, Legislative Fiscal Office  
**8:50:43 AM** {Exhibit} 2: SB 5538, Legislative Fiscal Office Work Session Materials  
**8:53:09 AM** Rep. Nathanson  
**8:53:26 AM** Mr. Borden  
**8:53:59 AM** Rep. Nathanson  
**8:54:17 AM** Co-Chair Smith  
**8:54:33 AM** Mr. Borden  
**8:54:55 AM** David Zerbe, Budget and Finance Director, Department of Revenue  
**8:55:48 AM** Co-Chair Smith  
**8:56:31 AM** Rep. Nathanson

**8:56:34 AM** Mr. Zerbe  
**8:56:45 AM** Sen. Whitsett  
**8:57:07 AM** Co-Chair Smith  
**8:57:45 AM** Mr. Zerbe  
**8:58:11 AM** Co-Chair Smith  
**8:58:42 AM** Mr. Borden  
**8:58:58 AM** Co-Chair Smith  
**9:00:30 AM** Co-Chair Smith  
**9:00:37 AM** Sen. Whitsett  
**9:01:28 AM** Mr. Borden  
**9:06:27 AM** Co-Chair Smith  
**9:06:54 AM** Jim Bucholz, Director, Department of Revenue  
**9:07:26 AM** Sen. Whitsett  
**9:08:09 AM** Mr. Borden  
**9:08:12 AM** Mr. Zerbe  
**9:09:30 AM** Co-Chair Smith  
**9:09:46 AM** Mr. Borden  
**9:10:30 AM** Co-Chair Smith  
**9:10:41 AM** Mr. Bucholz  
**9:11:57 AM** Mr. Borden  
**9:12:50 AM** Sen. Whitsett  
**9:13:20 AM** Co-Chair Steiner Hayward  
**9:13:34 AM** Mr. Bucholz  
**9:14:38 AM** Mr. Borden  
**9:16:40 AM** Co-Chair Smith  
**9:16:51 AM** Mr. Bucholz  
**9:16:54 AM** Co-Chair Smith  
**9:17:34 AM** Co-Chair Steiner Hayward  
**9:18:22 AM** Mr. Bucholz  
**9:18:41 AM** Sen. Whitsett  
**9:19:12 AM** Mr. Borden  
**9:19:57 AM** Co-Chair Steiner Hayward  
**9:20:26 AM** Mr. Zerbe  
**9:20:45 AM** Mr. Borden  
**9:21:08 AM** Co-Chair Smith  
**9:21:31 AM** Mr. Bucholz  
**9:21:35 AM** Co-Chair Smith  
**9:24:51 AM** Sen. Whitsett  
**9:25:37 AM** Mr. Borden  
**9:26:03 AM** Rep. Nathanson  
**9:26:37 AM** Mr. Zerbe  
**9:27:20 AM** Rep. Nathanson  
**9:27:57 AM** Co-Chair Smith  
**9:28:03 AM** Mr. Borden  
**9:28:10 AM** Mr. Bucholz  
**9:29:06 AM** Rep. Nathanson  
**9:29:10 AM** Co-Chair Smith  
**9:29:17 AM** Mr. Borden  
**9:32:03 AM** Rep. Nathanson  
**9:33:59 AM** Co-Chair Smith

**9:34:01 AM** Sen. Whitsett  
**9:34:45 AM** Mr. Borden  
**9:35:03 AM** Rep. Gomberg  
**9:35:52 AM** Mr. Bucholz  
**9:36:43 AM** Co-Chair Smith  
**9:38:51 AM** Mr. Bucholz  
**9:39:14 AM** Co-Chair Smith  
**9:39:37 AM** Mr. Borden  
**9:40:45 AM** Co-Chair Smith  
**9:40:47 AM** MOTION: Co-Chair Steiner Hayward MOVES Legislative Fiscal Office recommendation to SB 5538  
**9:40:56 AM** Co-Chair Smith  
**9:41:10 AM** Rep. Gomberg  
**9:41:12 AM** Co-Chair Smith  
**9:41:18 AM** VOTE: 6 - 0 - 0  
**9:41:19 AM** AYES: Sens. Whitsett, Johnson and Steiner Hayward; and Reps. Gomberg, Nathanson and Smith  
**9:41:21 AM** Co-Chair Smith, hearing no objection, declares the motion CARRIED  
**9:41:28 AM** Mr. Borden  
**9:41:31 AM** MOTION: Co-Chair Smith MOVES Legislative Fiscal Office recommendation on Key Performance Measures  
**9:41:32 AM** Co-Chair Smith  
**9:41:42 AM** VOTE: 6 - 0 - 0  
**9:41:44 AM** AYES: Sens. Whitsett, Johnson and Steiner Hayward; and Reps. Gomberg, Nathanson and Smith  
**9:41:45 AM** Co-Chair Smith, hearing no objection, declares the motion CARRIED  
**9:41:49 AM** Mr. Borden  
**9:42:41 AM** Co-Chair Smith  
**9:42:50 AM** MOTION: Co-Chair Gomberg MOVES Legislative Fiscal Office recommended budget note  
**9:42:54 AM** Co-Chair Smith  
**9:43:12 AM** Sen. Johnson  
**9:43:29 AM** Rep. Gomberg  
**9:44:49 AM** Sen. Johnson  
**9:45:59 AM** Rep. Gomberg  
**9:46:22 AM** Co-Chair Smith  
**9:46:53 AM** VOTE: 6 - 0 - 0  
**9:46:54 AM** AYES: Sens. Whitsett, Johnson and Steiner Hayward; and Reps. Gomberg, Nathanson and Smith  
**9:46:55 AM** Co-Chair Smith, hearing no objection, declares the motion CARRIED  
**9:46:57 AM** Mr. Borden  
**9:47:30 AM** MOTION: Co-Chair Gomberg MOVES Legislative Fiscal Office recommended budget note  
**9:47:33 AM** Co-Chair Smith  
**9:47:36 AM** VOTE: 6 - 0 - 0  
**9:47:36 AM** AYES: Sens. Whitsett, Johnson and Steiner Hayward; and Reps. Gomberg, Nathanson and Smith  
**9:47:37 AM** Co-Chair Smith, hearing no objection, declares the motion CARRIED  
**9:48:00 AM** Mr. Borden  
**9:49:00 AM** MOTION: Co-Chair Steiner Hayward MOVES SB 5538, as amended, to the Full

Committee with a Do Pass recommendation  
**9:49:02 AM** Co-Chair Smith  
**9:49:05 AM** Rep. Gomberg  
**9:49:28 AM** Co-Chair Smith  
**9:49:48 AM** Mr. Bucholz  
**9:50:03 AM** Co-Chair Smith  
**9:50:19 AM** VOTE: 6 - 0 - 0  
**9:50:19 AM** AYES: Sens. Whitsett, Johnson and Steiner Hayward; and Reps. Gomberg, Nathanson and Smith  
**9:50:21 AM** Co-Chair Smith, hearing no objection, declares the motion CARRIED  
**9:50:28 AM** Co-Chair Smith  
**9:51:07 AM** Co-Chair Smith CLOSSES WORK SESSION ON SB 5538  
**9:51:30 AM** Co-Chair Smith OPENS PUBLIC HEARING AND WORK SESSION ON HB 2464, Relating to tax compliance  
**9:52:28 AM** Paul Holvey, House District 8, Legislative Assembly  
**9:53:26 AM** {Exhibit} 3: HB 2464, Written Testimony, Rep. Holvey  
**9:58:46 AM** Phil Barnhart, House District 11, Legislative Assembly  
**10:02:03 AM** Co-Chair Steiner Hayward  
**10:02:56 AM** Rep. Barnhart  
**10:04:18 AM** Rep. Holvey  
**10:04:59 AM** Co-Chair Smith  
**10:07:16 AM** Sen. Whitsett  
**10:08:17 AM** Rep. Holvey  
**10:09:01 AM** Co-Chair Smith  
**10:09:25 AM** Co-Chair Smith CLOSSES PUBLIC HEARING ON HB 2646  
**10:10:01 AM** Co-Chair Smith adjourns the meeting  
**10:10:03 AM** ADDITIONAL EXHIBITS  
**10:10:04 AM** {Exhibit} 4: HB 2464, Written Testimony, Submitted  
**10:10:04 AM** {Exhibit} 5: HB 2464, -A8 Amendment  
**10:10:04 AM** {Exhibit} 6: HB 2464, Fiscal Impact Statement

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## EXHIBITS

**8:50:15 AM** {Exhibit} 1: Agenda  
**8:50:43 AM** {Exhibit} 2: SB 5538, Legislative Fiscal Office Work Session Materials  
**9:53:26 AM** {Exhibit} 3: HB 2464, Written Testimony, Rep. Holvey  
**10:10:04 AM** {Exhibit} 4: HB 2464, Written Testimony, Submitted  
**10:10:04 AM** {Exhibit} 5: HB 2464, -A8 Amendment  
**10:10:04 AM** {Exhibit} 6: HB 2464, Fiscal Impact Statement