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Utah Legislative Update: October 2016

Publication — 10/13/2016

Get Out and Vote!

The air is getting crisp, pumpkin spice everything is for sale, and campaign signs are sprouting on a park strip near you. This is a big election cycle, offices from the President all the way down to judicial retention, are on the ballot this year and candidates are asking for your vote. I know many are frustrated by the Presidential choices, but don't let that stop you from voting! Legislative and county government actions often have a bigger impact on daily life and business operations than you might think, so don't ignore those important races. Not to mention this is the last cycle for non-partisan State School Board elections.

After the 2016 elections the State School Board elections will be partisan, though local school boards will remain non-partisan. If you want more information about other candidates on the ballot this cycle, check out elections.utah.gov. Most counties are issuing mail-in ballots this year that will begin arriving in mailboxes the week of October 11, and must be postmarked by November 7. Early voting is also an option, and in-person polling is available at limited locations on Election Day (November 8). Again, if you have questions about candidates and polling options, elections.utah.gov, I can help you find the information you are looking for and I'm always happy to offer insights on local races.

Revisiting Greenbelt Policy:

Earlier in the year, I [wrote about the discussions taking place](#) in the Revenue & Taxation Interim Committee on the Assessment of Land in Agricultural Use, or "Greenbelt." The Association of Counties and the Utah Farm Bureau are the main actors on the question of whether this tax policy is to be updated. The main sticking points are: (1) whether land that has a dual use (an agricultural use and a second business use) should receive favorable property tax treatment; (2) whether the acreage limit should be increased; and (3) whether conservation easements or other options that allow land to lie fallow should receive the favorable tax treatment. This issue may be flying below the radar for many firm clients who don't consider themselves farmers, but have land, particularly land intended as a buffer, that is leased for grazing or farming. While the issue of Greenbelt taxation is not yet resolved by the main warring parties, I expect additional discussion in October and November interim meetings that could lead to legislation. This might be a good opportunity to reach out and let your farming/land holding clients know about the policy debate.

Unfriended by Facebook:

Another big discussion that took place in multiple committees last month involved the Targeted Business Tax Credit/Incentive program administered by the Governor's Office of Economic Development (GOED). This program recently made the news when Facebook considered, but ultimately didn't

select, West Jordan as a potential location for a new server facility. The layering of municipal, county, school district, and state tax incentives, and the backroom way the proposal was developed, was frustrating to many taxing entities. Discussion by the Revenue & Taxation Interim Committee and the Business & Labor Interim Committee indicates that legislators believe the process governing how incentive levels are selected and what measures will ensure Utah municipalities actually receive the venture's predicted economic growth needs to change/be overhauled. In particular, the loss of tax revenue to local school districts as a result of these incentives is highly likely to be addressed during the 2017 General Session. The various committee hearings will likely lead to new legislation that refines the process for offering incentives and evaluates the future economic development of projects.

Just Around the Corner:

October and November are the final months for legislative interim committee hearings before the start of the 2017 General Session. Agendas for these final committee hearings are often packed with interesting issues that could impact a variety of firm clients. In addition, many bills have already been filed, but many more are still in protected status waiting to surprise interested watchers once the session begins. If you know of specific policy areas of interest to your clients, please let me know so I can include them on my watch list.