SENATE COMMITTEE ON FINANCE 2018 MEMBERS

Sen. Chuck Hufstetler, Chairman

District 52

3 Orchard Spring Drive

Rome, GA 30165

Sen. John Albers, Vice-Chairman

District 56

3330 Preston Ridge Road, Suite 380

Alpharetta, GA 30005

Sen. Chuck Payne, Secretary

District 54

P.O. Box 1074

Dalton, GA 30722

Sen. Bill Cowsert, Ex-Officio

District 46

P.O. Box 512

Athens, GA 30603

Sen. Steve Gooch,

District 51

P.O. Box 600

Dahlonega, GA 30533

Sen. Bill Heath,

District 31

2225 Cashtown Road.

Bremen, GA 30110

Sen. Jack Hill, Ex-Officio

District 4

P.O. Box 486

Reidsville, GA 30453

Sen. Lester Jackson,

District 2

1501 Abercorn Street

Savannah, GA 31401

Sen. Nan Orrock,

District 36

1070 Delaware Avenue SE

Atlanta, GA 30316

Sen. David Shafer,

District 48

P.O. Box 880

Duluth, GA 30096

Sen. Bruce Thompson,

District 14

25 Hawks Branch Lane

White, GA 30184

Sen. Renee Unterman, Ex-Officio

District 45

P.O. Box 508

Buford, GA 30518

Sen. Michael Williams,

District 27

3482 Keith Bridge Road, Suite 310

Cumming, GA 30041

SENATE COMMITTEE ON FINANCE 2017-2018 RULES

- 1. Quorum of the Committee shall be six (6) members.
- 2. The Chairman shall determine which bills and resolutions are to be considered and the order substitutes or amendments are to be considered and the order in which said measures are considered.
- 3. The Chairman shall have the authority to refer bills and resolutions to Subcommittee for study. Such Subcommittees in turn shall have the authority to make recommendations on such measures to the full Committee.
- 4. The Committee shall convene, recess, and adjourn upon the order of the Chairman.
- 5. Any Member or Members of the Committee who disagree(s) with the majority report of the Committee shall be privileged to file a minority report if they so desire.
- 6. These Rules may be amended upon a motion duly made and subsequently approved by two-thirds of the members of the Committee.
- 7. A bill or resolution or other matter will be considered only after the presentation by its principal author or other legislator whom he/she may designate to do so. In the event more than one member of the General Assembly has signed a measure, the principal author shall be the one whose name appears first in the list of authors.
- 8. Members may not abstain from voting unless the member or any member of the Senator's immediate family has a direct pecuniary interest in the result of such vote, which interest is distinct, unique or peculiar to the Senator or the Senator's immediate family.
- 9. Unless approved by the Chairman, all amendments or substitute bills must be submitted to the Chairman at least 24 hours before adoption by the Committee.
- 10. Where these Rules are silent on a specific issue, the Rules of the Senate, as adopted, shall govern.

MINUTES OF THE SENATE COMMITTEE ON FINANCE January 24th, 2018

The Senate Committee on Finance held a meeting on Wednesday, January 24th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Cowsert (46th), Ex-Officio

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Nan Orrock (36th)

Sen. Renee Unterman (45th), Ex-Officio

NOTE: Sen. Lester Jackson (2nd), Sen. David Shafer (48th), Sen. Bruce Thompson (14th), and Sen. Michael Williams (27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:06 pm.

<u>HB 181</u> (Rep. Lott, 122nd, LC 34 5151S) Revenue and taxation; furnishing of certain tax information in all municipalities having a population of 350,000 or more; change certain provisions.

Rep. Jodi Lott (122nd), author of HB 181, presented the bill.

Commissioner Lynne Riley of the Department of Revenue spoke in favor of the bill and answered questions from the Committee.

Sen. Gooch (51st) made a motion that **HB 181 Do Pass** (**LC 34 5151S**). The motion was seconded by Sen. Albers (56th). The motion passed unanimously.

HB 181 DO PASS (LC 34 5151S)

SB 328 (Sen. Albers, 56th, LC 34 5257) Income Tax; expiration of certain income tax credits; provide.

Sen. Albers (56th) presented the bill.

Mr. Barry Schrenk, President of Taggart's Driving School spoke against the bill.

Sen. Heath (31st) made a motion that **SB 328 Do Pass (LC 34 5257)**. The motion was seconded by Sen. Unterman (45th). The motion passed by a vote of **7-**1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Gooch (51st), Sen. Heath (31st), Sen. Hill (4th), and Sen. Unterman (45th) voted in favor of the motion.

Senator Orrock (36th) voted in opposition to the motion.

SB 328 DO PASS (LC 34 5257)

Chairman Hufstetler (52nd) adjourned the meeting at 3:52 pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE January 30th, 2018

The Senate Committee on Finance held a meeting on Tuesday, January 30th at 2:45 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Bruce Thompson (14th)

Sen. Michael Williams (27th)

NOTE: Sen. Bill Cowsert (46th), Ex-Officio, Sen. Steve Gooch (51st), Sen. Lester Jackson (2nd), Sen. Nan Orrock (36th), Sen. David Shafer (48th), and Sen. Renee Unterman (45th), Ex-Officio, were not present.

Chairman Hufstetler (52nd) called the meeting to order at 2:45 pm.

<u>HB 661</u> (Rep. Williamson, 115th, LC 43 0769S) Tax liens; transmittal, filing, recording, access to, and territorial effect issued by Department of Revenue; change provisions.

Rep. Bruce Williamson (115th), author of HB 661, presented the bill.

Sen. Albers (56th) made a motion that **HB 661 Do Pass (LC 43 0769S)**. The motion was seconded by Sen. Heath (31st). The motion passed unanimously.

HB 661 DO PASS (LC 43 0769S)

Chairman Hufstetler (52nd) adjourned the meeting at 2:49 pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE January 31st, 2018

The Senate Committee on Finance held a meeting on Wednesday, January 31st at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Cowsert (46th), Ex-Officio

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd)

Sen. Nan Orrock (36th)

Sen. Renee Unterman (45th), Ex-Officio

NOTE: Sen. David Shafer (48th), Sen. Bruce Thompson (14th), and Sen. Michael Williams (27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:01 pm.

<u>HB 61</u> (Rep. Powell 171st, LC 43 0543S) Sales and use tax; certain retailers to either collect and remit or notify purchaser and state; require.

Rep. Jay Powell (171st), author of HB 61, presented the bill.

Mr. Joel Wiggins, Government Relations Associate with GMA spoke in favor of the bill.

Mr. Larry Ramsey, Deputy General Counsel with ACCG spoke in favor of the bill.

Sen. Albers (56th) made a motion that the Committee amend **HB 61** (**LC 43 0543S**) by changing the date on line 12 from 2018 to 2019. The motion was seconded by Sen. Payne (54th). The motion passed unanimously.

Sen. Albers (56th) made a motion that **HB 61 Do Pass By Substitute** (**LC 34 5312S**). The motion was seconded by Sen. Hill (4th). The vote in favor of the motion was 8-1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Hill (4th), Sen. Unterman (45th), Sen. Gooch (51st), Sen. Jackson (2nd), and Sen. Orrock (36th) voted in favor of the motion.

Sen. Heath (31st) voted in opposition to the motion.

HB 61 DO PASS BY SUBSTITUTE (LC 34 5312S)

Chairman Hufstetler (52nd) adjourned the meeting at 3:23 pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE February 7th, 2018

The Senate Committee on Finance held a meeting on Wednesday, February 7th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Cowsert (46th), Ex-Officio (arrived late)

Sen. Bill Heath (31st) (arrived late)

Sen. Jack Hill (4th), Ex-Officio (arrived late)

Sen. Lester Jackson (2nd) (arrived late)

Sen. Nan Orrock (36th)

Sen. Bruce Thompson (14th)

Sen. Renee Unterman (45th), Ex-Officio (arrived late)

Sen. Michael Williams (27th)

Note: Sen. Steve Gooch (51st), and Sen. David Shafer (48th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:02 pm.

SB 371 (Sen. Anderson, 24th, LC 34 5254) Taxes; furnishing of sales and use tax information to municipalities and counties; change provisions.

Sen. Lee Anderson (24th), author of SB 371 presented the bill.

Sen. Albers (56th) made a motion that the Committee recommend that **SB 371 Do Pass** (**LC 34 5254**). The motion was seconded by Sen. Thompson (14th). The motion passed unanimously.

SB 371 DO PASS (LC 34 5254)

NOTE: Sen. Bill Cowsert (46th), Ex-Officio, Sen. Bill Heath (31st), Sen. Jack Hill (4th), Ex-Officio, Sen. Lester Jackson (2nd), and Sen. Renee Unterman (45th), Ex-Officio, entered the committee room after the vote.

HB 694 (Rep. Harrell, 106th, LC 34 5262) Motor fuel tax; electronic filing of certain reports; require.

Rep. Brett Harrell (106th) presented the bill.

Sen. Heath (31st) made a motion to amend HB 694 on line 11 by adding language after the word "distributor" that would exempt those with internet slower than 3 megabits per second.

Rep. Harrell (106th) asked to postpone a vote.

Sen. Heath (31st) made a motion to **Table HB 694**. The motion was seconded by Senator Albers (56th). The motion passed unanimously.

HB 694 TABLED

SB 378 (Sen. Albers, 56th, LC 43 0817) "Georgia Measuring Success Act".

Sen. Albers (56th) presented the bill.

Sen. Payne (54th) made a motion that **SB 378 Do Pass (LC 43 0817)**. The motion was seconded by Sen. Heath (31st). The motion passed unanimously.

SB 378 DO PASS (LC 43 0817)

Chairman Hufstetler (52nd) adjourned the meeting at 3:31pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE February 14th, 2018

The Senate Committee on Finance held a meeting on Wednesday, February 14th at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Bill Cowsert (46th), Ex-Officio

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

NOTE: Sen. Chuck Payne (54th), Secretary, Sen. Lester Jackson (2nd), Sen. Nan Orrock (36th), Sen. David Shafer (48th), Sen. Bruce Thompson (14th), Sen. Renee Unterman (45th), Ex-Officio, and Sen. Michael Williams (27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 4:05 pm.

HB 694 (Rep. Harrell, 106th, LC 34 5262) Motor fuel tax; electronic filing of certain reports; require.

Rep. Brett Harrell (106th), author of HB 694, and Sen. William Ligon (3rd), coauthor of the substitute to HB 694, presented the bill.

Sen. Heath (31st) made a motion that **HB 694 Do Pass** (LC **34 5262**). The motion was seconded by Sen. Albers (56th).

Chairman Hufstetler (52nd) decided to take no further action until a fiscal note could be provided.

No Further action taken.

SR 104 (Sen. Heath, 31st, LC 34 5024) State Ad Valorem Taxes; prohibit levy –CA.

The Committee discussed SR 104.

Sen. Albers (56th) made a motion that **SR 104 Do Pass** (**LC 34 5024**). The motion was seconded by Sen. Hill (4th). The motion passed unanimously.

SR 104 DO PASS (LC 34 5024)

Chairman Hufstetler (52nd) adjourned the meeting at 4:20pm.

Respectfully submitted,

/s/ Sen. Chuck Hufstetler (52nd), Chairman

MINUTES OF THE SENATE COMMITTEE ON FINANCE February 21st, 2018

The Senate Committee on Finance held a meeting on Wednesday, February 21st at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Ellis Black (8th), Ex-Officio

Sen. Bill Cowsert (46th), Ex-Officio (arrived late)

Sen. Jack Hill (4th), Ex-Officio (left early)

Sen. Steve Gooch (51st) (arrived late)

Sen. Bill Heath (31st)

Sen. Lester Jackson (2nd) (left early)

Sen. Nan Orrock (36th)

Sen. David Shafer (48th) (left early)

Sen. Bruce Thompson (14th) (left early)

Sen. Renee Unterman (45th), Ex-Officio (arrived late) (left early)

NOTE: Sen. Michael Williams (27th) was not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:05 pm.

<u>HB 85</u> (Rep. Powell, 171st, LC 43 0636S) Ad valorem tax; methodology used to establish forest land fair market value; revise.

Rep. Jay Powell (171st), author of HB 85, presented the bill.

Mr. Richard Royal of Royal Consulting Inc. spoke to the bill and answered questions.

Sen. Albers (56th) made a motion that the Committee recommend that **HB 85 Do Pass By Substitute** (**LC 43 0904S**). The motion was seconded by Sen. Payne (54th). The motion passed unanimously.

HB 85 DO PASS BY SUBSTITUTE (LC 43 0904S)

<u>HR 51</u> (Rep. Powell, 171st, LC 43 0612S) Forest land fair market value; prescribed methodology; remove – CA.

Rep. Powell (171st), author of HR 51, presented the resolution.

Mr. Richard Royal of Royal Consulting Inc. spoke in favor of the resolution and answered questions.

Sen. Albers (56th) made a motion that **HR 51 Do Pass By Substitute** (**LC 43 0916S**). The motion was seconded by Sen. Heath (31st). The motion passed unanimously.

HR 51 DO PASS BY SUBSTITUTE (LC 43 0916S)

NOTE: Sen. Unterman (45th) entered the committee room after the vote.

SB 432 (Sen. Albers, 56th, LC 43 0878) 'Georgia Tax Credit Business Case Act'.

Sen. Albers (56th), author of SB 432, presented the bill.

Sen. Payne (54th) made a motion that **SB 432 Do Pass By Substitute (LC 43 0912S)**. The motion was seconded by Sen. Shafer (48th). The motion passed unanimously.

SB 432 DO PASS BY SUBSTITUTE (LC 43 0912S)

NOTE: Sen. Cowsert (46th) entered the committee room after the vote.

NOTE: Sen. Thompson (14th) exited the committee room after the vote.

<u>HB 694</u> (Sen. Ligon, 3rd, LC 34 5262) Motor fuel tax; electronic filing of certain reports; require.

Sen. William Ligon (3rd), coauthor of the substitute to HB 694, presented the bill.

Sen. Albers (56th) made a motion that **HB 694 Do Pass By Substitute (LC 43 0899S)**. The motion was seconded by Sen. Heath (31st). The motion passed unanimously.

HB 694 DO PASS BY SUBSTITUTE (LC 43 0899S)

NOTE: Sen. Shafer (48th) and Sen. Unterman (45th) exited the committee room after the vote.

<u>SB 458</u> (Sen. Wilkinson, 50th, LC 37 2589ER) Ad Valorem Taxation; conditions; family owned farmed entities; discontinue a qualifying use of bona fide conservation use property; provide.

Sen. John Wilkinson (50th), author of SB 458, presented the bill.

Mr. Joel Mackey spoke to the bill and answered questions from the Committee.

Sen. Albers (56th) made a motion that **SB 458 Do Pass (LC 37 2589ER)**. The motion was seconded by Sen. Jackson (2nd). The motion passed by a vote of 7-1.

Sen. Albers (56th), Sen. Black (8th), Sen. Orrock (36th), Sen. Payne (54th), Sen. Jackson (2nd), Sen. Hill (4th), and Sen. Cowsert (46th) voted in favor of the motion.

Sen. Heath (31st) voted in opposition to the motion.

SB 458 DO PASS (LC 37 2589ER)

NOTE: Sen. Jackson (2nd) and Sen. Hill (4th) exited the committee room after the vote.

NOTE: Sen. Gooch entered the committee room after the vote.

SR 752 (Sen. Harbin, 16th, LC 41 1354) U.S. Congress; repeal the Johnson Amendment to the Internal Revenue Code; encourage.

Sen. Marty Harbin (16th), author of SR 752, presented the resolution.

Ms. Karen Beavor, President and CEO of the Georgia Center for Nonprofits testified against the resolution.

Sen. Heath (31st) made a motion that the Committee recommend that **SR 752 Do Pass** (**LC 41 1354**). The motion was seconded by Sen. Albers (56th). The vote in favor of the motion was 6-1.

Sen. Albers (56th), Sen. Black (8th), Sen. Payne (54th), Sen. Heath (31st), Sen. Gooch (51st), and Sen. Cowsert (46th) voted in favor of the motion.

Sen. Orrock (36th) voted in opposition to the motion.

SR 752 DO PASS (LC 41 1354)

Chairman Hufstetler (52nd) adjourned the meeting at 4:01pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

OFFICE OF LIEUTENANT GOVERNOR 240 STATE CAPITOL ATLANTA, GEORGIA 30334

CASEY CAGLE LIEUTENANT GOVERNOR

Mr. David Cook Secretary of the Senate 353 State Capitol Atlanta, GA 30334

Dear David:

In accordance with the Senate Rules, the Senate Committee on Assignments hereby appoints Senator Ellis Black to serve as Ex-Officio for the Senate Finance Committee meeting on February 21, 2018. This appointment shall expire upon adjournment of the committee meeting.

Sincerely,

/s/ Casey Cagle Lt. Governor Casey Cagle President of the Senate

MINUTES OF THE SENATE COMMITTEE ON FINANCE February 23rd, 2018

The Senate Committee on Finance held a meeting on Friday, February 23rd at 1:30 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Cowsert (46th), Ex-Officio

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd)

Sen. Nan Orrock (36th)

Sen. Renee Unterman (45th), Ex-Officio

Sen. Michael Williams (27th)

Note: Sen. Ellis Black (8th), Ex-Officio, Sen. David Shafer (48th), and Sen. Bruce Thompson (14th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 1:30 pm.

Sen. Albers (56th) gave the Income Tax Subcommittee report which recommends that HB 918 Do Pass.

HB 918 (Rep. Efstration, 104th, LC 34 5383ECS) Revenue and taxation; Internal Revenue Code; provisions.

Rep. Chuck Efstration (104th), author of HB 918, presented the bill.

Sen. Hill (4th) made a motion that **HB 918 Do Pass (LC 34 5383ECS)**. The motion was seconded by Sen. Albers (56th). The vote in favor of the motion was 8-2.

Sen. Albers (56th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Hill (4th), Sen. Unterman (45th), Sen. Gooch (51st), Sen. Heath (31st), and Sen. Williams (27th) voted in favor of the motion.

Sen. Jackson (2nd) and Sen. Orrock (36th) voted in opposition to the motion.

HB 918 DO PASS (LC 34 5383ECS)

Chairman Hufstetler (52nd) adjourned the meeting at 1:47pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary



OFFICE OF LIEUTENANT GOVERNOR

240 STATE CAPITOL ATLANTA, GEORGIA 30334

CASEY CAGLE

February 23, 2018

Mr. David Cook Secretary of the Senate 353 State Capitol Atlanta, GA 30334

Dear David:

In accordance with the Senate Rules, the Senate Committee on Assignments hereby appoints Senator Ellis Black to serve as a permanent Ex-Officio for the Senate Finance Committee. This appointment is effective immediately.

Please call on me or Taylor Schindler if you have any questions regarding this appointment. Thank you for your attention to this matter.

Sincerely,

Lt. Govern**o**r Casey Cag

President of the Senate

CC/tes

Cc:

Senate Committee Chairman

Fiscal Office Appointee

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 5th, 2018

The Senate Committee on Finance held a meeting on Monday, March 5th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Bill Cowsert (46th), Ex-Officio

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd)

Sen. Nan Orrock (36th)

Sen. Bruce Thompson (14th)

Sen. Renee Unterman (45th), Ex-Officio

NOTE: Sen. Ellis Black (8th), Ex-Officio, Sen. David Shafer (48th), and Sen. Michael Williams (27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:03 pm.

HB 811 (Rep. Powell, 171st, LC 43 0921ERS) Revenue, Department of; authorized to share tax information that assists in the identification of noncompliant taxpayers; provide.

Rep. Jay Powell (171st), author of HB 811, presented the bill.

Mr. Thomas Beusse, Director of Government Affairs with the Georgia Retailers Association spoke against the bill.

Mr. Ed Braswell, CEO of G2Lytics spoke in favor of the bill.

Sen. Gooch (51st) made a motion that **HB 811 Do Pass** (**LC 43 0921ERS**). The motion was seconded by Sen. Albers (56th). The motion passed unanimously.

HB 811 DO PASS (LC 43 0921ERS)

HB 816 (Rep. Gravley, 67th, LC 34 5301) Revenue, Department of; mandatory fingerprinting and criminal record checks for certain individuals; provide.

Rep. Micah Gravley (67th), author of HB 816, presented the bill.

Commissioner Lynne Riley of the Georgia Department of Revenue spoke in favor of the bill and answered questions.

Sen. Thompson (14th) made a motion that **HB 816 Do Pass** (**LC 34 5301**). The motion was seconded by Sen. Jackson (2nd). The motion passed unanimously.

HB 816 DO PASS (LC 34 5301)

Chairman Hufstetler (52nd) adjourned the meeting at 3:31pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 7th, 2018

The Senate Committee on Finance held a meeting on Wednesday, March 7th, in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman (arrived late)

Sen. Chuck Payne (54th), Secretary

Sen. Ellis Black (8th), Ex-Officio

Sen. Bill Cowsert (46th), Ex-Officio (arrived late)

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd) (left early)

Sen. Nan Orrock (36th) (arrived late)

Sen. Renee Unterman (45th), Ex-Officio (arrived late) (left early)

Sen. Michael Williams (27th)

NOTE: Sen. David Shafer (48th) and Sen. Bruce Thompson (14th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:05 pm.

HB 729 (Rep. Harrell, 106th, LC 34 5289S) Ad valorem tax; property; repeal certain provisions.

Rep. Brett Harrell (106th), author of HB 729, presented the bill.

Sen. Heath (31st) made a motion that **HB 729 Do Pass By Substitute** (**LC 34 5406S**). The motion was seconded by Sen. Gooch (51st). The motion passed unanimously.

HB 729 DO PASS BY SUBSTITUTE (LC 34 5406S)

NOTE: Sen. Bill Cowsert (46th) entered the committee room after the vote.

HB 756 (Rep. Hilton, 95th, LC 28 8608ER) Sales and use tax; annual reporting requirements regarding projects using SPLOST funds; revise.

Rep. Scott Hilton (95th), author of HB 756, presented the bill.

Sen. Jackson (2nd) made a motion that **HB 756 Do Pass** (**LC 28 8608ER**). The motion was seconded by Sen. Gooch (51st). The motion passed unanimously.

HB 756 DO PASS (LC 28 8608ER)

<u>HB 664</u> (Rep. Teasley, 37th, LC 28 8569) Income tax; deduction from income for contributions to savings trust accounts; revise.

Rep. Sam Teasley (37th), author of HB 664, presented the bill.

Sen. Williams (27th) made a motion that **HB 664 Do Pass (LC 28 8569**). The motion was seconded by Sen. Gooch (51st). The motion passed unanimously.

HB 664 DO PASS (LC 28 8569)

NOTE: Sen. Orrock (36th) entered the committee room after the vote.

HB 849 (Rep. Peake, 141st, LC 34 5324) Income tax; reporting of federal partnership adjustments; provisions.

Rep. Allen Peake (141st), author of HB 849, presented the bill.

Sen. Gooch (51st) made a motion that **HB 849** (**LC 34 5324**) **Do Pass**. The motion was seconded by Sen. Williams (27th). The motion passed unanimously.

HB 849 DO PASS (LC 34 5324)

NOTE: Sen. Albers (56th) and Sen. Unterman (45th) entered the committee room after the vote.

NOTE: Sen. Jackson (2nd) exited the committee room after the vote.

HB 793 (Rep. LaRiccia 169th, LC 34 5363S) Sales and use tax; certain aquarium construction; provide exemption.

Rep. Dominic LaRiccia (169th), author of HB 793, presented the bill.

Chairman Hufstetler (52nd) held the bill without a vote.

<u>HB 888</u> (Rep. Knight, 130th, LC 34 5382S) Ad valorem tax; certain reporting requirements; change.

Rep. David Knight (130th), author of HB 888, presented the bill.

Sen. Heath (31st) made a motion that **HB 888 Do Pass By Substitute (LC 34 5409S)**. The motion was seconded by Sen. Albers (56th). The motion passed unanimously.

HB 888 DO PASS BY SUBSTITUTE (LC 34 5409S)

NOTE: Sen. Unterman (45th) exited the committee room after the vote.

<u>HB 374</u> (Rep. Knight, 130th, LC 43 0913ERS) Ad valorem tax; property; allow electronic filing of returns in certain cases.

Rep. Knight (130th) presented the bill.

Mr. Mitchell Graham with G. Roger Land and Associates spoke in favor of the bill.

Sen. Albers (56th) made a motion that the Committee amend HB 374 by striking from line 317 at the words "the provision" through the period after the words "Code Section" on line 320. The motion was seconded by Senator Gooch (51st). The motion passed unanimously.

Sen. Albers (56th) made a motion that **HB 374 Do Pass By Substitute** (**LC 34 5413ERS**). The motion was seconded by Sen. Williams (27th). The motion passed unanimously.

HB 374 DO PASS BY SUBSTITUTE (LC 34 5413ERS)

Chairman Hufstetler (52nd) adjourned the meeting at 4:00pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 12th, 2018

The Senate Committee on Finance held a meeting on Monday, March 12th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Ellis Black (8th), Ex-Officio (arrived late)

Sen. Bill Cowsert (46th), Ex-Officio (arrived late)

Sen. Steve Gooch (51st) (arrived late)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd) (arrived late)

Sen. Nan Orrock (36th) (arrived late)

Sen. Bruce Thompson (14th) (left early)

Sen. Renee Unterman (45th), Ex-Officio (arrived late)

NOTE: Sen. David Shafer (48th) and Sen. Williams (27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:00 pm.

HB 793 (Rep. LaRiccia, 169th, LC 34 5363S) Sales and use tax; certain aquarium construction; provide exemption.

Rep. Dominic LaRiccia (169th), author of HB 793, presented the bill.

Sen. Thompson (14th) made a motion that **HB 793 Do Pass (LC 34 5363S)**. The motion was seconded by Sen. Hill (4th). The vote in favor of the motion was 4-1.

Sen. Payne (54th), Sen. Albers (56th), Sen. Hill (4th), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Heath (31st) voted in opposition to the motion.

HB 793 DO PASS (LC 34 5363S)

NOTE: Sen. Orrock (36th), Sen. Black (8th), Sen. Cowsert (46th), Sen. Unterman (45th), and Sen. Gooch (51st) entered the committee room after the vote.

HB 820 (Rep. Beskin, 54th, LC 44 0841S) Revenue and taxation; procedure for counties following a rejection of a tax digest; establish.

Rep. Beth Beskin (54th), author of HB 820, presented the bill.

Sen. Thompson (14th) made a motion that **HB 820 Do Pass By Substitute (LC 44 0861S)**. The motion was seconded by Sen. Albers (56th). The motion passed unanimously.

HB 820 DO PASS BY SUBSTITUTE (LC 44 0861S)

HB 929 (Rep. Efstration, 104th, LC 34 5343) Water and sewer projects and costs tax (MOST); additional renewals of tax; allow.

Rep. Chuck Efstration (104th), author of HB 929, presented the bill.

Sen. Orrock (36th) made a motion that **HB 929 Do Pass** (**LC 34 5343**). The motion was seconded by Sen. Albers (56th). The motion passed by a vote of 8-2.

Sen. Payne (54th), Sen. Albers (56th), Sen. Hill (4th), Sen. Thompson (14th), Sen. Orrock (36th), Sen. Black (8th), Sen. Unterman (45th), and Sen. Gooch (51st) voted in favor of the motion.

Sen. Cowsert (46th) and Sen. Heath (31st) voted in opposition to the motion.

HB 929 DO PASS (LC 34 5343)

NOTE: Sen. Jackson (2nd) entered the committee room after the vote.

<u>HB 658</u> (Rep. Ehrhart, 36th, LC 28 8545) Excise tax; rooms, lodgings, and accommodations; remove sunset date for the time during which a certain tax may be collected.

Rep. Earl Ehrhart (36th), author of HB 658, presented the bill.

Sen. Thompson (14th) made a motion that **HB 658 Do Pass** (**LC 28 8545**). The motion was seconded by Sen. Hill (4th). The motion failed by a vote of 2-9.

Sen. Thompson (14th) and Sen. Hill (4th) voted in favor of the motion.

Sen. Albers (56th), Sen. Payne (54th), Sen. Orrock (36th), Sen. Black (8th), Sen. Unterman (45th), Sen. Gooch (51st), Sen. Cowsert (46th), Sen. Jackson (2nd), and Sen. Heath (31st) voted in opposition to the motion.

No further action was taken.

HB 723 (Rep. Watson, 172nd, LC 34 5310S) Sales and use tax; certain veterinary diagnostic and disease monitoring services; create exemption.

Rep. Sam Watson (172nd), author of HB 723, presented the bill.

Sen. Heath (31st) made a motion that **HB 723 Do Pass (LC 34 5310S)**. The motion was seconded by Sen. Hill (4th). The motion passed unanimously.

HB 723 DO PASS (LC 34 5310S)

NOTE: Sen. Thompson (14th) exited the committee room after the vote.

<u>HB 697</u> (Rep. Taylor, 173rd, LC 34 5333S) Sales and use tax; sale or use of tangible personal property to certain nonprofit health centers; extend exemption for five additional years.

Rep. Darlene Taylor (173rd), author of HB 697, presented the bill.

Sen. Jackson (2nd) made a motion that the Committee recommend that **HB 697 Do Pass (LC 34 5333S)**. The motion was seconded by Sen. Orrock (36th). The motion passed unanimously.

HB 697 DO PASS (LC 34 5333S)

<u>HB 59</u> (Rep. Stephens, 164th, LC 44 0391S) Revenue and taxation; tax credits for rehabilitation of historic structures; revise procedures, conditions, and limitations.

Rep. Ron Stephens (164th), author of HB 59, presented the bill.

Chairman Hufstetler (52nd) held the bill without a vote until the next meeting.

No Further Action Taken

Chairman Hufstetler (52nd) adjourned the meeting at 3:35pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 14th, 2018

The Senate Committee on Finance held a meeting on Wednesday, March 14th at 3:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Ellis Black (8th), Ex-Officio

Sen. Bill Cowsert (46th), Ex-Officio (left early) (returned)

Sen. Steve Gooch (51st) (arrived late)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd)

Sen. Nan Orrock (36th)

Sen. Bruce Thompson (14th) (left early)

Sen. Renee Unterman (45th), Ex-Officio

Sen. Michael Williams (27th)

NOTE: Sen. Steve Gooch (51st) and Sen. David Shafer (48th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 3:02 pm.

<u>HB 658</u> (Rep. Ehrhart, 36th, LC 28 8545S) Excise tax; rooms, lodgings, and accommodations; remove sunset date for the time during which a certain tax may be collected.

Rep. Earl Ehrhart (36th), author of HB 658, and Sen. Lindsey Tippins (37th), coauthor of the substitute to HB 658, presented the bill.

Sen. Thompson (14th) made a motion that **HB 658 Do Pass By Substitute** (**LC 28 8875S**). The motion was seconded by Sen. Black (8th). The motion passed by a vote of 9-2.

Sen. Albers (56th), Sen. Black (8th), Sen. Payne (54th), Sen. Cowsert (46th), Sen. Hill (4th), Sen. Unterman (45th), Sen. Jackson (2nd), Sen. Orrock (36th), and Sen. Thompson (14th) voted in favor of the motion.

Sen. Heath (31st) and Sen. Williams (27th) voted in opposition to the motion.

HB 658 DO PASS BY SUBSTITUTE (LC 28 8875S)

NOTE: Sen. Gooch (51st) entered the committee room after the vote.

HB 357 (Rep. Stephens, 164th, LC 34 5182ERS) Georgia Uniform Certificate of Title for Vessels Act; enact.

Rep. Ron Stephens (164th), author of HB 357, presented the bill.

Sen. Albers (56th) made a motion that the Committee recommend that **HB 357 Do Pass By Substitute** (**LC 28 8740ERS**). The motion was seconded by Sen. Hill (4th). The motion passed by a vote of 10-2.

Sen. Albers (56th), Sen. Black (8th), Sen. Payne (54th), Sen. Hill (4th), Sen. Unterman (45th), Sen. Jackson (2nd), Sen. Orrock (36th), Sen. Williams (27th), Sen. Gooch (51st) and Sen. Thompson (14th) voted in favor of the motion.

Sen. Heath (31st) and Sen. Cowsert (46th) voted in opposition to the motion.

HB 357 DO PASS BY SUBSTITUTE (LC 28 8740ERS)

<u>HB 749</u> (Rep. Blackmon, 146th, LC 34 5314S) Income tax; retirement income is applicable as a retirement benefit from no civilian service in the United States armed forces; clarify an exemption.

Rep. Shaw Blackmon (146th), author of HB 749, presented the bill.

Sen. Albers (56th) made a motion that the Committee recommend that **HB 749 Do Pass (LC 34 5314S)**. The motion was seconded by Sen. Jackson (2nd). The motion passed unanimously.

HB 749 DO PASS (LC 34 5314S)

NOTE: Sen. Cowsert (46th) exits the committee room after the vote.

HB 735 (Rep. Bentley, 139th, LC 43 0830ERS) Income tax credit; expenditures on the maintenance of a railroad track owned or leased by a Class III railroad; create.

Rep. Patty Bentley (139th), author of HB 735, presented the bill.

Mr. Ryan Pidde of Mickelson & Company spoke in favor of the bill and answered questions from the Committee.

Sen. Albers (56th) made a motion that the Committee amend the bill beginning on line 39 after the word "shall", inserting the word "not", striking the word "freely", putting a period after the word "assignable", and striking the remainder of lines 39, 40, and 41. The motion was seconded by Sen. Heath (31st). The motion failed by a vote of 4-7.

Sen. Orrock (36th), Sen. Albers (56th), Sen. Payne (54th), and Sen. Heath (31st) voted in favor of the motion to amend.

Sen. Gooch (51st), Sen. Hill (4th), Sen. Unterman (45th), Sen. Black (8th), Sen. Jackson (2nd), Sen. Williams (27th), and Sen. Thompson (14th) voted in opposition to the motion to amend.

Chairman Hufstetler (52nd) made a motion that **HB 735 Do Pass by Substitute (LC 43 0971ERS)**. The motion passed by a vote of 10-1.

Sen. Gooch (51st), Sen. Hill (4th), Sen. Unterman (45th), Sen. Black (8th), Sen. Jackson (2nd), Sen. Williams (27th), Sen. Thompson (14th), Sen. Albers (56th), Sen. Payne (54th), and Sen. Heath (31st) voted in favor of the recommendation.

Sen. Orrock (36th) voted in opposition to the recommendation.

HB 735 DO PASS BY SUBSTITUTE (LC 43 0971ERS)

NOTE: Sen. Thompson (14th) exited the committee room after the vote.

NOTE: Sen. Cowsert (46th) returned to the committee room after the vote.

HB 59 (Rep. Stephens, 164th, LC 44 0391S) Revenue and taxation; tax credits for rehabilitation of historic structures; revise procedures, conditions, and limitations.

Rep. Stephens (164th), author of HB 59, and Sen. Butch Miller (49th), coauthor of the substitute to HB 59, presented the bill.

Mr. William Hover, Deputy State Historic Preservation Officer, answered questions about the bill.

Sen. Orrock (36th) made a motion that **HB 59 Do Pass By Substitute (LC 44 0885S)**. The motion was seconded by Sen. Unterman (45th). The motion passed by a vote of 7-4.

Sen. Black (8th), Sen. Payne (54th), Sen. Hill (4th), Sen. Unterman (45th), Sen. Jackson (2nd), Sen. Orrock (36th), and Sen. Gooch (51st) voted in favor of the motion.

Sen. Cowsert (46th), Sen. Williams (27th), Sen. Heath (31st), and Sen. Albers (56th) voted in opposition to the motion.

HB 59 DO PASS BY SUBSTITUTE (LC 44 0885S)

<u>HB 696</u> (Rep. Kelley, 16th, LC HB 696/CSFA) Sales and use tax; certain computer equipment sold or leased to certain entities for use in high-technology data centers; create exemption.

Rep. Trey Kelley (16th), author of HB 696, presented the bill.

Mr. Adam Kramer, Executive Vice President of Strategy at Switch, spoke in favor of the bill and answered questions from the Committee.

After discussion of the bill, Sen. Heath (31st) made a motion to **TABLE HB 696**. The motion was seconded by Sen. Unterman (45th). The motion passed unanimously.

Chairman Hufstetler (52nd) adjourned the meeting at 4:31pm.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 19th, 2018

The Senate Committee on Finance held a meeting on Monday, March 19th at 8:00 a.m. in Room 450 of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Chuck Payne (54th), Secretary

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Renee Unterman (45th), Ex-Officio

NOTE: Sen. Ellis Black (8th), Ex-Officio, Sen. Bill Cowsert (46th), Ex-Officio, Sen. Lester Jackson (2nd), Sen. Nan Orrock (36th), Sen. David Shafer (48th), Sen. Bruce Thompson (14th), and Sen. Michael Williams 27th) were not present.

Chairman Hufstetler (52nd) called the meeting to order at 8:04 am.

<u>HB 696</u> (Rep. Kelley, 16th, LC HB696/CSFA) Sales and use tax; certain computer equipment sold or leased to certain entities for use in high-technology data centers; create exemption.

Rep. Trey Kelley (16th), author of HB 696 presented the bill.

Sen. Albers (56th) made a motion that the Committee recommend that **HB 696 Do Pass By Substitute (LC 43 0982ERS)**. The motion was seconded by Sen. Gooch (51st). The motion passed by a vote of 5-1.

Sen. Albers (56th), Sen. Payne (54th), Sen. Unterman (45th), Sen. Gooch (51st), and Sen. Hill (4th) voted in favor of the motion.

Sen. Heath (31st) voted in opposition to the motion.

HB 696 DO PASS BY SUBSTITUTE (LC 43 0982ERS)

HB 314 (Sen. Hufstetler, 52nd, LC 37 2389ERS) Georgia Agribusiness and Rural Jobs Act; enact.

Chairman Hufstetler (52nd), author of the substitute to HB 314, presented the bill.

Sen. Albers (56th) made a motion that **HB 314 Do Pass By Substitute** (**LC 34 5427S**). The motion was seconded by Sen. Unterman (45th). The motion passed unanimously.

HB 314 DO PASS BY SUBSTITUTE (LC 34 5427S)

Chairman Hufstetler (52nd) adjourned the meeting at 8:15am.

Respectfully submitted,

/s/ Sen. Chuck Payne (54th), Secretary

MINUTES OF THE SENATE COMMITTEE ON FINANCE March 19th, 2018

The Senate Committee on Finance held a meeting on Monday, March 19th at 4:00 p.m. in the Senate Mezzanine of the State Capitol.

The following members were in attendance:

Sen. Chuck Hufstetler (52nd), Chairman

Sen. John Albers (56th), Vice-Chairman

Sen. Ellis Black (8th), Ex-Officio

Sen. Bill Cowsert (46th), Ex-Officio (arrived late)

Sen. Steve Gooch (51st)

Sen. Bill Heath (31st)

Sen. Jack Hill (4th), Ex-Officio

Sen. Lester Jackson (2nd) (arrived late)

Sen. Nan Orrock (36th)

Sen. Michael Williams (27th)

NOTE: Sen. Chuck Payne (54th), Secretary, Sen. David Shafer (48th), Sen. Bruce Thompson (14th), and Sen. Renee Unterman (45th), Ex-Officio, were not present.

Chairman Hufstetler (52nd) called the meeting to order at 4:01 pm.

HB 81 (Rep. McCall, 33rd, LC 34 5384S) Income tax; certain health care facilities to receive tax refund setoffs for collection of medical debts; allow.

Rep. Tom McCall (33rd), author of HB 81, presented the bill.

The bill was given a hearing only, with no further action was taken.

HB 93 (Rep. Corbett, 174th, LC 43 0592S) Sales and use tax; no interest shall be paid on refunds; provisions.

Rep. John Corbett (174th), author of HB 93, presented the bill.

Sen. Albers (56th) made a motion that **HB 93 Do Pass By Substitute** (**LC 43 0967ERS**). The motion was seconded by Sen. Heath (31st). The motion passed unanimously.

HB 93 DO PASS BY SUBSTITUTE (LC 43 0967ERS)

NOTE: Sen. Jackson (2nd) and Sen. Cowsert (46th) entered the committee room after the vote.

<u>HB 327</u> (Rep. Blackmon, 146th, LC 28 8709S) Alternative ad valorem tax; motor vehicles; change manner for determining fair market value.

Rep. Shaw Blackmon (146th), author of HB 327, presented the bill.

Testimony in opposition to the bill:

Mr. Larry Ramsey, Deputy General Counsel for ACCG spoke against the bill.

Mr. Joel Wiggins, Government Relations Associate with GMA spoke against the bill.

Ms. Angela Palm, Director of Policy and Legislative Services for the Georgia School Boards Association spoke against the bill.

Mr. John Bayalis, Director of Government Relations for MARTA spoke against the bill.

Mr. Chuck Clay, representing the Georgia Education Coalition, spoke against the bill.

Mr. Rick Cost, Treasurer for the Gwinnett County School System, spoke against the bill.

Senator Albers (56th) made a motion to **Amend HB 327** (**LC 28 8874S**) by adopting **Amendment** (**AM 28 1642**) and inserting the language in the bill at a place deemed appropriate by the Office of Legislative Counsel. The motion to amend was seconded by Sen. Heath (31st). The motion to amend passed by a vote of 8-1.

Sen. Jackson (2nd), Sen. Cowsert (46th), Sen. Orrock (36th), Sen. Albers (56th), Sen. Black (8th), Sen. Heath (31st), Sen. Gooch (51st), and Sen. Hill (4th) voted in favor of the motion to amend.

Sen. Williams (27th) voted in opposition to the motion to amend.

Sen. Albers (56th) made a motion that **HB 327 Do Pass By Substitute** (**LC 34 5429S**). The motion was seconded by Sen. Gooch (51st). The motion passed by a vote of 7-2.

Sen. Jackson (2nd), Sen. Cowsert (46th), Sen. Albers (56th), Sen. Black (8th), Sen. Heath (31st), Sen. Gooch (51st), and Sen. Hill (4th) voted in favor of the motion.

Sen. Orrock (36th) and Sen. Williams (27th) voted in opposition to the motion.

HB 327 DO PASS AS AMENDED (LC 34 5429S)

HB 871 (Rep. LaRiccia, 169th, (LC 43 0891S) Sales and use tax; 50 percent of the sales price of manufactured homes; create exemption.

Rep. Dominic LaRiccia (169th), author of HB 871, presented the bill.

Chairman Hufstetler (52nd) made a motion to **AMEND HB 871** on line 16 by striking the words "on a permanent foundation" and replacing them with "pursuant to Code Section 8-2-160", and again on line 23 by striking the words "after installation on a permanent foundation". The motion to amend was seconded by Sen. Albers (56th). The motion to amend passed unanimously.

Sen. Albers (56th) made a motion that **HB 871 Do Pass By Substitute (LC 34 5428S).** The motion was seconded by Sen. Gooch (51st). The motion passed by a vote of 8-1.

Sen. Cowsert (46th), Sen. Albers (56th), Sen. Black (8th), Sen. Gooch (51st), Sen. Hill (4t), Sen. Jackson (2nd), Sen. Williams (27th), and Sen. Orrock (36th) voted in favor of the motion.

Sen. Heath (31st) voted in opposition to the motion.

HB 871 DO PASS BY SUBSTITUTE (LC 34 5428S)

<u>HB 195</u> (Sen. Orrock, 36th, LC 34 5075S) Taxation; certain for profit corporations to participate in the indirect ownership of a home for the mentally disabled for primarily financing purposes; allow.

Sen. Orrock (36th), author of the substitute to HB 195, presented the bill.

Sen. Jackson (2nd) made a motion that the Committee recommend that **HB 195 Do Pass By Substitute (LC 34 5424S)**. The motion was seconded by Sen. Cowsert (46th). The motion passed unanimously.

HB 195 DO PASS BY SUBSTITUTE (LC 34 5424S)

<u>HB 827</u> (Sen. Albers, 56th, LC 43 0850S) Income tax; increase value of rural hospital organization tax credit to 100 percent; provisions.

Sen. Albers (56th), author of the substitute to HB 827, presented the bill.

Sen. Heath (31st) made a motion that **HB 827 Do Pass By Substitute** (**LC 43 0985S**). The motion was seconded by Sen. Albers (56th). The motion passed unanimously.

HB 827 DO PASS BY SUBSTITUTE (LC 43 0985S)

Chairman Hufstetler (52nd) adjourned the meeting at 5:10pm.

Respectfully submitted,

/s/ Sen. Chuck Hufstetler (52nd), Chairman