

## Record of Committee Proceedings

### **Joint Survey Committee on Tax Exemptions**

#### **Senate Bill 59**

Relating to: state finances and appropriations, constituting the executive budget act of the 2019 legislature.

By joint committee on Finance.

March 01, 2019          Referred to Joint Survey Committee on Tax Exemptions

June 18, 2019          **Executive Session Held**

Present:    (9)      Senator Kooyenga; Representative August;  
Senators Tiffany and Larson; Representatives  
Swearingen and Riemer; Public Member  
Keenan; Public Member Kessler; Secretary  
Barca.

Absent:    (0)      None.

Excused:  (0)      None.

Moved by Senator Kooyenga, seconded by Representative August that **Senate Bill 59** be recommended for The Joint Survey Committee on Tax Exemptions finds that there is appropriate public policy on the following tax exemptions in Senate Bill 59: Deduction for business expenses for moving out of state; Limit real estate transfer fee exemptions for transfers between related entities; Medical care insurance deduction for self-employed persons; Exclusion for interest on certain WHEFA bonds and notes.

Ayes:    (9)      Senator Kooyenga; Representative August;  
Senators Tiffany and Larson;  
Representatives Swearingen and Riemer;  
Public Member Keenan; Public Member  
Kessler; Secretary Barca.

Noes:    (0)      None.

THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS FINDS THAT THERE IS APPROPRIATE PUBLIC POLICY ON THE FOLLOWING TAX EXEMPTIONS IN SENATE BILL 59: DEDUCTION FOR BUSINESS EXPENSES FOR MOVING OUT OF STATE; LIMIT REAL ESTATE TRANSFER FEE EXEMPTIONS FOR TRANSFERS BETWEEN RELATED ENTITIES; MEDICAL CARE INSURANCE DEDUCTION FOR SELF-EMPLOYED PERSONS; EXCLUSION FOR INTEREST

ON CERTAIN WHEFA BONDS AND NOTES  
RECOMMENDED, Ayes 9, Noes 0

Moved by Senator Kooyenga, seconded by Representative August that **Senate Bill 59** be recommended for The Joint Survey Committee on Tax Exemptions finds remaining tax exemption provisions of Senate Bill 59 are not appropriate public policy.

Ayes: (4) Senator Kooyenga; Representative August; Senator Tiffany; Representative Swearingen.

Noes: (5) Senator Larson; Representative Riemer; Public Member Keenan; Public Member Kessler; Secretary Barca.

THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS  
FINDS REMAINING TAX EXEMPTION PROVISIONS OF  
SENATE BILL 59 ARE NOT APPROPRIATE PUBLIC POLICY  
NOT RECOMMENDED, Ayes 4, Noes 5

Moved by Secretary Peter Barca, seconded by Elizabeth Kessler that **Senate Bill 59** be recommended for The Joint Survey Committee on Tax Exemptions finds remaining tax exemption provisions of Senate Bill 59 are appropriate public policy.

Ayes: (5) Senator Larson; Representative Riemer; Public Member Keenan; Public Member Kessler; Secretary Barca.

Noes: (4) Senator Kooyenga; Representative August; Senator Tiffany; Representative Swearingen.

THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS  
FINDS REMAINING TAX EXEMPTION PROVISIONS OF  
SENATE BILL 59 ARE APPROPRIATE PUBLIC POLICY  
RECOMMENDED, Ayes 5, Noes 4

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Patrick McNulty  
Committee Clerk