

**UTAH STATE TAX COMMISSION  
MEETING AGENDA**

9:00 a.m., Thursday, August 11, 2011

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

- I. Call to Order
- II. Public Comment (members of the public wishing to address the Commissioners for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission)
- III. Consider Approving Open and Closed Meeting Minutes of July 26, 2011 [*action item*]
- IV. Motor Vehicles On The Spot Award
- V. Approve Business Regulation Review Report to Governor Herbert. [*action item*]
- VI. Ratify Commissioner Dixon's signature on Stipulation and Settlement Agreement, Millard County v. USTC v. Utah Taxpayers Association and Milford Wind Corridor, LLC, Third District Court, 080921255 (action item)
- VII. Approve submission of proposed rule amendments to Division of Administrative Rules for publication in Utah Register [*action item*]
  - a. R865-3C-1. Allocation of Net Income
  - b. R865-4D-19. Refund of Special Fuel Taxes Paid by Government Entities
  - c. R865-6F-14. Extent to Which Federal Income Tax Provisions Are Followed for Corporation Franchise Tax Purposes
  - d. R865-12L-16. Notification to Tax Commission Upon Change in the Election to Collect County or Municipality Imposed Transient Room Taxes
  - e. R865-13G-10. Exemption For Purchase of Motor Fuels by State and Local Government Agencies
  - f. R865-15O-1. Oil and Gas Severance Tax
  - g. R867-2B-1. Collection of Penalty
  - h. R884-24P-28. Reporting Requirements For Leased or Rented Personal Property
  - i. R884-24P-33. 2012 Personal Property Valuation Guides and Schedules
  - j. R884-24P-42. Farmland Assessment Audits and Personal Property Audits
  - k. R884-24P-57. Judgment Levies
  - l. R884-24P-71. Agreements with Commercial or Industrial Taxpayers for Equal Property Tax Payments
- VIII. Consider adoption of Amending Administrative Rules [*action item*]
  - a. R865-4D-3. User-Dealer's License
  - b. R865-6F-23. Utah Steam Coal Tax Credit
  - c. R865-13G-16. Aviation Fuel Tax Refund or Credit
  - d. R865-19S-42. Sales to The State of Utah and Its Subdivisions
  - e. R865-20T-5 (a). Bonding Requirements for Cigarette and Tobacco Products
  - f. R865-20T-5. Bonding Requirements for Cigarette and Tobacco Products

- g. R865-20T-6. Purchase of Cigarette Stamps
- h. R865-20T-13. Calculation of Tax on Moist Snuff
- i. R873-22M-31. Determination of Special Interest Vehicle
- j. R873-22M-37. Standard Issue License Plates
- k. R884-24P-8. Security for Property Tax on Uranium and Vanadium Mines
- l. R884-24P-14. Valuation of Real Property Encumbered by Preservation Easements
- m. R884-24P-41. Adjustment or Deferral of Property Taxes

IX. Discuss potential amendments to:

- a. R861-1A-9(C)(3) to clarify that the Tax Commission will consider issues not raised at a County Board of Equalization hearing
- b. R861-1A-24 to permit the Tax Commission to appoint hearing officers rather than administrative law judges for certain appeal hearings

X. Executive Director's Report

XI. Commissioners' Reports

XII. Adjourn

Those who need special accommodations under the Americans with Disabilities Act may call (801) 297-3811. Please give at least three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

Although the formal public comment period published in the Utah Bulletin has concluded for any proposed administrative rule actions included in this agenda, the Commission will accept comments on these items at the meeting. Full text of administrative rules proposals are available at [www.tax.utah.gov](http://www.tax.utah.gov). To receive notice of future administrative rule proposals, email [taxrules@utah.gov](mailto:taxrules@utah.gov) with your name, email address and a request for inclusion on the Tax Commission rules list server.

As provided in Administrative Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207, Tax Commissioners may participate in the meeting via telephonic communications.

For questions regarding the agenda please contact Christa Johnson, Executive Assistant at (801) 297-3901 or by e-mail [cj@utah.gov](mailto:cj@utah.gov). Tax Commission Office hours are Monday – Thursday 7:00 a.m. – 6:00 p.m.

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