

**Minutes of the  
Administrative Rules Meeting of the  
Utah State Tax Commission**

Friday, October 12, 2007 – 8:30 a.m. – Room 1025, Tax Commission Building

**Commissioners Participating:**

D'Arcy Dixon Pignanelli – Commissioner, Chair Administrative Rules  
Pam Hendrickson – Commission Chair  
R. Bruce Johnson - Commissioner  
Marc B. Johnson – Commissioner

**Staff Present:**

Cheryl Lee, Commission Executive Secretary

Note: A list of others present, a copy of related materials and an audio recording of the meeting can be obtained from the Office of the Commission at 297-3900.

**1. Commission Business**

Commissioner Dixon called the meeting to order at 8:30 a.m.

Commissioner Dixon reported the minutes of July 15, 2007 would be re-scheduled and considered at a future Administrative Rule Meeting.

**2. Rule R86512L-9 – Determination of Point of Sale or Use for Sellers and Purchasers Who Make Sales or Purchases from a Location Other Than a Fixed Place of Business in Utah.**

**MOTION:** Commissioner Hendrickson moved the rule as posted be approved. The motion passed unanimously.

**3. Rule R861-1A-26 - Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63-46b-6 through 63-46b-11**

**MOTION:** Commissioner M. Johnson moved approval of the rule as posted. The motion passed unanimously.

**4. Rule R884-24P-33 - 2007 Personal Property and Valuation Guides and Schedules.**

**COMMENTS:** Commissioner Hendrickson, asked if Representative Dougall was aware the Commission was approving this rule.

Denny Lytle, Property Tax Division, responded to the question stating Representative Dougall was aware the rule was being considered.

**MOTION:** Commissioner Hendrickson moved the approval of the rule as posted. The motion passed unanimously.

**5 Other Items/Adjourn**

**MOTION:** Commissioner Hendrickson moved to adjourn. The motion passed unanimously.

Commissioner Dixon adjourned the meeting at 8:45 a.m.

Approved: January 11, 2007

Attested: Cheryl Lee  
Commission Executive Secretary