

UTAH STATE TAX COMMISSION
Administrative Rule Meeting Minutes
Thursday, September 23, 2010 • 8:00 a.m.
Commission Hearing Room 1025 • Tax Commission Building
210 North 1950 West • Salt Lake City, Utah

Participating:

Michael J. Cragun – Commissioner
D’Arcy Dixon Pignanelli– Commissioner
R. Bruce Johnson – Commission Chair

Excused:

Marc B. Johnson – Commissioner

Commission Staff Present:

Christa Johnson, Commission Executive Assistant

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 801-297-3901.

1. Commission Business

1.1 Call to Order

Commissioner Cragun called the meeting to order at 8:00 a.m., announced that Commission Chair Bruce Johnson is participating via phone and also noted Commissioner Marc Johnson had prior commitments.

1.2 Approval of Minutes

Commissioner Dixon moved for approval of the minutes of, August 12, 2010, Administrative Rule Meeting. The motion passed unanimously.

2. Proposed Rule Amendments

Commissioner Cragun presented the following rule amendments for consideration noting that the Commission received no written comments and nobody wished to speak about the proposals:

- 2.1 R884-24P-33. 2011 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301

MOTION: Commissioner Dixon moved approval of the proposed amendment. The motion passed unanimously.

- 2.2 R865-9I-13. Pass-Through Entity Withholding Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2, and 59-10-1405

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

- 2.3 R865-19S-4. Collection of Tax Pursuant to Utah Code Ann. Section 59-12-107

MOTION: Commissioner Dixon moved approval of the proposed amendment. The motion passed unanimously.

- 2.4 R865-19S-33. Admissions and User Fees Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.

- 2.5 R865-19S-64. Morticians, Undertakers and Funeral Directors Pursuant to Utah Code Ann. Section 59-12-103.

- 2.6 R865-19S-80. Printers' Purchases and Sales Pursuant to Utah Code Ann. Section 59-12-103.

- 2.7 R865-19S-85. Sales and Use Tax Exemptions for Certain Purchases by a Manufacturing Facility Pursuant to Utah Code Ann. Section 59-12-104.

- 2.8 R865-19S-109. Sales Tax Nature of Veterinarians' Purchases and Sales Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.

- 2.9 R865-19S-111. Graphic Design Services Pursuant to Utah Code Ann. Section 59-12-103.

- 2.10 R865-19S-121. Sales and Use Tax Exemptions for Certain Purchases by a Mining Facility Pursuant to Utah Code Ann. Section 59-12-104.

MOTION: Commissioner Dixon moved approval of the proposed amendments. The motion passed unanimously.

- 2.11 R865-19S-122. Sales and Use Tax Exemptions for Certain Purchases by a Web Search Portal Establishment Pursuant to Utah Code Ann. Section 59-12-104.

MOTION: Commissioner Dixon moved rules as posted be approved. The motion passed unanimously.

4. Other Items

Commissioner Bruce Johnson expressed appreciation for Commissioner Dixon making proposed rules and amendments easy to find on the Office of the Tax Commission web page.

5. Adjourn

Commissioner Dixon moved to adjourn. The motion passed unanimously.

Commissioner Michael Cragun adjourned the meeting at 8:15 a.m.

Approved: Thursday, December 09, 2010

Attested: Christa Johnson
Executive Assistant
Utah State Tax Commission