

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, April 28, 2011

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

Participating:

R. Bruce Johnson – Commission Chair
D’Arcy Dixon Pignanelli—Commissioner
Michael J. Cragun—Commissioner
Barry Conover—Interim Executive Director

Commission Staff Present:

Lynn Solarczyk, Legislative and Government Affairs Director
Denny Lytle, Property Tax Division Director

Note: A list of others present, a copy of related materials and an audio recording of the meeting may be obtained from the Office of the Commission by calling 801-297-3901

I. Call to Order

Commission Chair B. Johnson called the meeting to order at 9:00 a.m. He noted that Commissioner M. Johnson did not participate in the meeting because he is in Washington County attending to other Commission business.

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)

Commission Chair B. Johnson reported that is unaware of anyone wishing to address the Tax Commissioners.

III. Approve Minutes of April 14, 2011

MOTION: Commissioner Cragun moved approval of the April 14, 2011 Commission Meeting minutes as presented. The motion passed unanimously.

IV. Approve submission of proposed rule amendments to the Division of Administrative Rules for publication in Utah Register

Commissioner Cragun noted that two of the proposed rules are non-substantive. He asked the Commissioners if they prefer to have non-substantive rule amendments processed by the staff or brought to the Commissioners before the amendments are submitted to the Division of Administrative Rules. The consensus of the Commissioners was that the non-substantive amendments should be reviewed by the Commissioners.

MOTION: Commissioner Cragun moved to submit the following proposed rule amendments to the Division of Administrative Rules: R861-1A-13. Requests for Accommodation and Grievance

Procedures; R861-1A-29. Decisions, Orders and Reconsideration; R861-1A-45. Procedures for Commission Meetings Not Open to the Public; R865-6F-40. Foreign Operating Company Subtraction from Unadjusted Income; R865-19S-92. Computer Software and Other Related Transactions; R865-19S-103. Municipal Energy Sales and Use Tax; R884-24P-64. Determination and Application for Taxable Value for Purposes of the Property Tax Exemption for Veterans with a Disability and the Blind. The motion passed unanimously.

V Interim Executive Director's Report

In response to a request at the last Commission Meeting, Mr. Conover presented the Commissioners with a legislative implementation plan prepared by the Property Tax Division. He also offered to review the agency's revenue tracking system with those who may be interested. He reported that GenTax revision 6 is nearly complete and efforts on revision 7 will soon begin.

Commission Chair B. Johnson asked about any supporting data for the implementation progress indicated in the Property Tax Division plan. Division Director Deny Lytle explained that generally legislative implementation is integrated into the Division's routine activities and that the status indicated in the plan is only a subjective estimate of progress to date.

VI Commissioners' Reports

None of the Commissioners made a report.

VII Approve conflict waiver for former Office of the Attorney General intern

MOTION: Commissioner Dixon moved that the Commissioners meet in closed session to discuss pending litigation. Commissioner Dixon voted aye. Commissioner Cragun voted aye. Commission Chair B. Johnson voted aye.

MOTION: Following the discussion of pending litigation, Commissioner Dixon moved to authorize the Chair's signature on the conflict waiver requested by Crapo Smith for any Tax Commission matters that Johnny Deeds may have worked on while he was a law clerk in the Office of the Attorney General. The motion passed unanimously.

VII. Adjourn

MOTION: Commissioner Dixon moved for adjournment. The motion passed unanimously.

Commission Chair B. Johnson adjourned the meeting at 9:35 a.m.

Approved on: Thursday, June 23, 2011

Attested: Christa Johnson
Executive Assistant
Utah State Tax Commission