

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, January 10, 2013

Commission Room 1000, 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 - Executive Director

**Commission Office:**

Christa Johnson, Commission Executive Assistant  
Charlie Roberts, Public Information Officer

**Executive Director's Office:**

Scott Smith, Deputy Executive Director  
Lynn Solarczyk, Director of Legislation

**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.

**I. Call to Order**

Commission Chair Johnson called the meeting to order at 9:00 a.m.

**II. Public Comment** (Individuals or groups 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 Johnson noted that no one wished to address the Tax Commissioners at this time.

**III. Consider Approving Commission Meeting Minutes of Thursday, December 13, 2012**

**MOTION:** Commissioner Dixon moved approval of the Commission Meeting Minutes of Thursday, December 13, 2012. The motion passed unanimously.

**IV. Consider approving 2013 Notice of Scheduled Meetings**

Commissioner Cragun explained that an annual notice of regular meeting schedules is required by statute. Regular scheduled Commission Meetings are every second and fourth Thursday of the month.

Commission Chair Johnson stated that he believes the Commission will not meet on Thursday, December 26, 2013.

The Commissioners concurred with Commission Chair Johnson.

**MOTION:** Commissioner Cragun moved to approve the amended 2013 Notice of Scheduled Meetings. The motion passed unanimously.

Commissioner Cragun asked that the Commissioners' staff post the 2013 notice of scheduled meetings.

Commissioner Dixon noted that this notice only specifies the regular scheduled meetings. However, in addition to the regular scheduled meetings, the Commission holds Special Commission Meetings to accommodate items that may require attention.

**V. Annual Open and Public Meetings Act training**

Commissioner Cragun gave a presentation on the open and public meetings act.

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

Commissioner Cragun introduced the following proposed rule amendments for the Commission to consider and submit for publication to the Division of Administrative Rules:

- a. R865-9I-46. Medical Savings Account Administration Pursuant to Utah Code Ann. Sections 31A-32a-106, 59-10-114, and 59-10-1021.

Commissioner Cragun explained that this rule is a non-substantive change and does not affect the scope of a benefit, duty, privilege, or right of the rule. The proposed non-substantive amendment corrects an oversight in a prior update of the rule's internal numbering.

**MOTION:** Commissioner Cragun moved to submit the foregoing proposed rule amendment as presented to the Division of Administrative Rules. The motion passed unanimously.

**VII. Consider Amending Administrative Rules**

- a. R861-1A-12. Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Section 59-1-210

Commissioner Cragun explained the amendment to rule is in response to a clarification request from Salt Lake County. The phrase "or allowed" is added in the rule text on lines twenty-six and thirty-seven. He was not aware of any additional public comment on this proposal.

**MOTION:** Commissioner Cragun made a motion to adopt the rule amendment as proposed. The motion passed unanimously.

**VIII. Consider Tax Commission positions on pending legislation**

a. Support (B):

1. SB 37 -- Time Period for Paying a Tax, Interest, or Penalties After a Judicial Decision (Sen. Deidre Henderson)

Ms. Lynn Solarczyk, Legislative Director, explained SB 37 Repeals conflicting language regarding the time period for paying a tax, interest, or penalties after a judicial decision, leaving intact the current 30-day period.

Commission Chair B. Johnson asked Ms. Solarczyk to explain the positions that the Commission may assign to bills.

Ms. Lynn Solarczyk explained that the positions are recommended by her and Commission Chair B. Johnson. Position: A=Tax Commission Bill, B=Tax Commission Supports, C=Tax Commission Takes No Position, D=Tax Commission Opposes and E=Tax Commission Appropriation Bill.

**MOTION:** Commissioner Dixon moved to designate SB 37 as (B) Tax Commission Supports bill. The motion passed unanimously.

Commission Chair Johnson stated that he encourages his fellow Commissioners to work with Ms. Solarczyk so that they are apprised of the bills.

**IX. Executive Director's Report**

Mr. Conover reported that the Governor's Office of Management and Budget has asked him to serve as the chair on the State of Utah Security Council. The Council is responsible for providing the direction and alignment of enterprise IT security strategies. The overall goal and focus of the Council will be to align individual agency security strategies into one formal IT security plan for the State and to create the related policies and standards. The initial work of the Council will also include determining the approach for assessing the Deloitte audit recommendations for each agency and provide guidance on how agencies should move forward.

Mr. Conover reported that he has asked Mr. Charlie Roberts to apply with the Governor's office to serve on the Utah State Employees' Charitable Fund board of directors.

**X. Commissioners' Reports**

Commission Chair Johnson reported that the Governor appointed Robert Pero who currently serves as the Carbon County clerk-auditor to serve on the Utah State Tax Commission. Mr. Pero is awaiting confirmation by the Utah State Senate.

**XI. Adjourn**

Commission Chair Johnson adjourned the meeting at 9:34 a.m.

**Approved on:** Thursday, February 21, 2013

**Attested:** Christa Johnson

Executive Assistant

Utah State Tax Commission