

**UTAH STATE TAX COMMISSION  
AMENDED MEETING AGENDA**

9:55 a.m., Thursday, December 13, 2018

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

- I. Call to Order
- 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)
- III. Consider Approving Special Commission Meeting Minutes of November 13, 2018 and December 6, 2018 *[action item]*
- IV. Consider amending Administrative Rules *[action item]*
  1. 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. R865-19S-121. Sales and Use Tax Exemptions for Certain Purchases by a Mining Facility Pursuant to Utah Code Ann. Section 59-12-104.
  3. 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.
  4. R884-24P-53. 2019 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.
- V. Approve submission of proposed rule amendments and new rule to the Office of Administrative Rules for publication in Utah Register *[action item]*
  1. R884-24P-19. Appraiser Designation Program Pursuant to Utah Code Ann. Sections 59-2-701 and 59-2-702.
  2. R884-24P-74. Changes to Jurisdiction of Mining Claims Pursuant to Utah Code Ann. Section 59-2-201.
- VI. Consider Publication Revision
  1. Publication 58: Utah Interest and Penalties
- VII. Consider settlement offer in *Excel Convenience Store v. the Utah State Tax Commission*, #180903393 (Utah Second Judicial District Court) *[action item]*

If you need an accommodation under the Americans with Disabilities Act, you may email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811, or call our Telecommunication Device for the Deaf (TDD) at 801-297-2020.

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 [jenniferfranklin@utah.gov](mailto:jenniferfranklin@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 Jennifer Franklin, Executive Assistant at (801) 297-3901 or by e-mail [jenniferfranklin@utah.gov](mailto:jenniferfranklin@utah.gov). Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.

- VIII. Consider settlement offer in *Discover Financial Services v. the Utah State Tax Commission and Salt Lake County Board of Equalization*, #170903380 (Utah Third Judicial District Court) [*action item*]
- IX. Consider approving 2019 Notice of Scheduled Meetings [*action item*]
- X. Commissioners' Reports
- XI. Executive Director's Report
- 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.

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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 – Friday 8:00 a.m. – 5:00 p.m.