

UTAH STATE TAX COMMISSION MEETING AGENDA

9:00 a.m., Thursday, January 14th, 2021

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

I. Join Zoom Meeting:

<https://us02web.zoom.us/j/81631967912?pwd=MWdqdVUyQmRYVmZidHNGbVp6TFNvdz09>

Meeting ID: 816 3196 7912

Passcode: aAK6y^YJ

Dial in by

+1 346 248 7799 or +1 669 900 6833

Meeting ID: 816 3196 7912

Passcode: 46644228

II. Call to Order

- III. Based upon the facts outlined in State Public Health Order 2020-17 *Determining a Statewide Public Health Emergency*, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location. Until this determination expires on February 12, 2021, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may view the meetings and make a comment.

- IV. 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)
- V. Consider approving Commission Meeting Minutes of November 24, 2020 [*action item*]
- VI. Consider Public Comment for possible changes to R884-24P-62

If you would like to speak please let us know at the beginning of the meeting during roll call and we will call on you during this agenda item.

VII. Consider Publication Revisions

If you need an accommodation under the Americans with Disabilities Act, you may email 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/commission-office/rules.

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 Chantay Asper, Executive Assistant at (801) 297-3901 or by e-mail casper@utah.gov. Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.

1. Publication 35: Sales Tax Information for Public and Private Elementary and Secondary Schools
2. Publication 19: Business Personal Property Audits
3. Publication 20: Business Personal Property Taxes
4. Publication 36: Property Tax Abatement, Deferral and Exemption Programs for Individuals

VIII. Consider Tax Commission positions on pending legislation [*action item*]

1. HB 39 Corporate Tax Unadjusted Income Amendments
2. HB 40 Tax Status Disclosure Amendments
3. SB 24 Property Tax Revisions
4. SB 25 Corporate Tax Amendments
5. SB 26 Property Tax Relief Amendments
6. SB 35 Income Tax Domicile Amendments
7. SB 42 Tax Commission Administrative Garnishment Process

IX. Commissioners' Reports

X. Executive Director's Report

XI. 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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