

**UTAH STATE TAX COMMISSION
MEETING AGENDA**

9:00 a.m., Thursday, October 24th, 2024

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

- I. Join Zoom Meeting Join Zoom Meeting
<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>
- Meeting ID: 743 719 3782
Passcode: 8fN54hj!
- Dial in: +1 253 215 8782 or +1 346 248 7799
Meeting ID: 743 719 3782
Passcode: 07438057
- II. Call to Order
- III. 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)
- IV. Consider approving Commission Meeting Minutes of September 26th and September 30th, 2024 [*action item*]
- V. Consider County Board of Equalization requests for the extension of the time period for a county board of equalization to make a decision on an appeal [*action item*]
1. Millard County – November 19th, 2024
 2. Grand County – December 6th, 2024
 3. Davis County – December 15th, 2024
 4. Carbon County – December 15th, 2024
 5. Weber County – December 31st, 2024
 6. Summit County – December 31st, 2024
 7. Utah County – February 28th, 2025
 8. Salt Lake County – May 6th, 2025
- VI. Consider amending Administrative Rule [*action item*]

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. R884-24P-28. Reporting Requirements for Leased or Rented Personal Property Pursuant to Utah Code Ann. Section 59-2-306.
2. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.
3. R884-24P-53. 2025 Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.

VII. Discuss proposal to modify motor vehicle dealer education requirements

Sonja Jorgensen - Executive Director, Independent Auto Dealers Association of Utah

VIII. Consider approving a settlement agreement for *Axess Americas, Inc. v. Utah State Tax Commission*, Utah Third Judicial District Court, Case No. 230902873 [action item]

IX. Consider Publication Revisions

1. Publication 25: Sales and Use Tax General Information
2. Publication 58: Utah Interest and Penalties
3. Publication 62: Sales Tax Information for Telecommunications Service Providers
4. Publication 67: Cannabinoid Products Tax

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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