

Tax Commission Rule Review Checklist

Title of Rule: **Removable Windshield Placards**
Statutory Reference: **§41-1a-420**
Rule Number: **R873-22M-29**

4. Purpose of the rule or reason for the change:
To conform rule to current code and long-standing practice.

6. Summary of the rule change:
Amends the rule to require renewal of a removable windshield disability placard biennially instead of annually. This change is consistent with existing statute as amended during the 1999 General Session in H.B. 208 License Plate Renewal for Persons with Disabilities and conforms the language of the rule to the current and long-standing practice of the motor vehicle division.

7. Aggregate anticipated cost or savings to:

A) State Budget:

This proposed amendment is not expected to have any fiscal impacts on state government revenues or expenditures because it is consistent with current and long-standing practice.

B) Local Government:

This proposed amendment is not expected to have any fiscal impacts on local government revenues or expenditures because it is consistent with current and long-standing practice.

C) Small Businesses (50 or less employees):

This proposed amendment is not expected to have any fiscal impacts on small business revenues or expenditures because it is consistent with current and long-standing practice.

D) Persons other than small businesses or local government:

This proposed amendment is not expected to have any fiscal impacts on persons other than small business or local government revenues or expenditures because it is consistent with current and long-standing practice.

E) Regulatory Impact to Non-small businesses:

This proposed amendment is not expected to have any regulatory impacts on non-small businesses revenues or expenditures because it is consistent with current and long-standing practice.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):
The proposed amendment of this rule is not expected to impose any additional compliance costs on affected persons because it is consistent with current and long-standing practice.

9. Comments by the department head on the fiscal impact the rule may have on businesses:
This amendment is consistent with current and long-standing Motor Vehicle Division practice.

14. Indexing information: _____

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by: Motor Vehicle Division

Drafted by: Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

Appendix 1: Regulatory Impact Summary Table*

Fiscal Costs	FY 2020	FY 2021	FY 2022
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Person	\$0	\$0	\$0
Total Fiscal Costs:	\$0	\$0	\$0
Fiscal Benefits			
State Government	\$0	\$0	\$0
Local Government	\$0	\$0	\$0
Small Businesses	\$0	\$0	\$0
Non-Small Businesses	\$0	\$0	\$0
Other Persons	\$0	\$0	\$0
Total Fiscal Benefits:	\$0	\$0	\$0
Net Fiscal Benefits:	\$0	\$0	\$0

*This table only includes fiscal impacts that could be measured. If there are inestimable fiscal impacts, they will not be included in this table. Inestimable impacts for State Government, Local Government, Small Businesses and Other Persons are described above. Inestimable impacts for Non-Small Businesses are described below.

ANNUAL UTAH OPEN AND PUBLIC MEETINGS ACT TRAINING

Utah State Tax Commission
2019 Update

CHANGES SINCE 2018

- Proposition 4: Added Utah Independent Redistricting Commission as a public body
- HB387: Eliminated Economic Development Legislative Liaison Committee and removed it from a public body exception
- SB27: Added discussion of trade secrets by a Governmental Nonprofit Corporation governing board to closed meeting topics
- SB165: Removed an ambiguity from the quorum exception applicable to elected three member commissions

IN A NUTSHELL

- A quorum of a public body gathered to discuss or act upon a subject over which it has jurisdiction or advisory power must do so in a public meeting for which proper notice, including a reasonably specific agenda, is given and an audio recording is made
- Following the public meeting, the public body must make the audio recording and a set of draft minutes available for public review
- A public body may close its meeting to discuss, but not act upon, seven statutorily specified topics

PUBLIC BODY

- Administrative, advisory, executive, or legislative
- Created by the Utah Constitution, statute, rule, ordinance or resolution
- Consists of two or more persons
- Expends, disburses or is supported in whole or in part by tax revenue
- Vested with authority to make decisions regarding the public's business

UTAH STATE TAX COMMISSION

- Creation
 - Number
 - Tax revenue
 - Authority
- Article XIII, Section 6
 - Four
 - Yes
 - Constitution and statute

5

STATE FARMLAND EVALUATION ADVISORY COMMITTEE

- Creation
 - Number
 - Tax revenue
 - Authority
- Utah Code § 59-2-514(1)
 - Five
 - Yes
 - Utah Code § 59-2-514(2)
 - Review agricultural land classifications
 - Recommend a range of values based upon productive capabilities

6

MOTOR VEHICLE BUSINESS REGULATION ADVISORY BOARD

- Creation
 - Number
 - Tax revenue
 - Authority
- Utah Code § 41-3-106(1)(a)
 - Five
 - Yes
 - Utah Code § 41-3-106
 - (1)(a) Assist and advise the administrator in the administration and enforcement of the chapter
 - (1)(f) Act upon and resolve in the name of the board any matter, thing, or question referred to it by the administrator, or that the board has power to determine
 - (2)(a) Annually elect officers

7

8