

**Minutes of the
Administrative Rules Meeting of the
Utah State Tax Commission**

Tuesday, November 27, 2007 – 8:30 a.m. – Room 1025, Tax Commission Building

Commissioners Participating:

D'Arcy Dixon Pignanelli – Commissioner, Chair Administrative Rules
Pam Hendrickson – Commission Chair
R. Bruce Johnson - Commissioner
Marc B. Johnson – Commissioner

Staff Present:

Cheryl Lee, Commission Executive Secretary

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 297-3900.

1. Commission Business

Commissioner Dixon called the meeting to order at 8:30 a.m.

Commissioner Dixon asked for approval of the minutes of July 13, 2007, September 24, 2007 and October 12, 2007.

MOTION: Commissioner Hendrickson moved approval of the minutes. The motion passed unanimously.

2. Rule R865-6F-38 – Renewable Energy Credit Amount pursuant to UCA 59-7-614.

MOTION: Commissioner Hendrickson moved the rule as posted be approved. The motion passed unanimously.

3. Rule R865-9I-54 – Renewable Energy Credit Amount Pursuant to UCA 59-10-1014 and 59-10-1106.

MOTION: Commissioner B. Johnson moved approval of the rule as posted. The motion passed unanimously.

COMMENTS: Commissioner B. Johnson noted for the record that these rules were proposed in response to public concerns that a taxpayer would be subject to a dual audit by the Utah State Energy Program and the Utah State Tax Commission.

4. Rule R884-24P-53 – 2007 Valuation Guides for Valuation of Land Subject to the Farmland Act UCA 59-2-515.

COMMENTS: Commissioner Hendrickson, who chairs the Farmland Evaluation and Advisory Committee, thanked the Property Tax Division for working with the Committee.

MOTION: Commissioner Hendrickson moved the approval of the rule as posted. The motion passed unanimously.

5 Other Items/Adjourn

MOTION: Commissioner Hendrickson moved to adjourn. The motion passed unanimously.

Commissioner Dixon adjourned the meeting at 8: a.m.

Approved: January 11, 2008

Attested:

Cheryl Lee
Commission Executive Secretary