

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

September 25, 2008 • 8:00 a.m.  
Commission Hearing Room 1025 • Tax Commission Building  
210 North 1950 West • Salt Lake City, Utah

**Participating:**

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

**Excused:**

Marc B. Johnson – Commissioner

**Commission 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 8:00 a.m.

Commissioner Dixon asked for approval of the minutes of and August 12, 2008 and August 14, 2008.

**MOTION:** Commissioner Hendrickson moved approval of the minutes for August 12, 2008 and August 14, 2008. The motion passed unanimously.

**2. Proposed Rules for Adoption by the Commission**

Commission Dixon noted there were two public comments received on Rule R884-24P-33. Representative Wayne Harper commented he did not see any problems with the rule, and Allen Tippetts, from the Salt Lake County Assessor's Office, said he was concerned with the analogy of a car as tangible personal property although it is not taxed as tangible personal property.

**2.1 R884-24P-33 2008 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.**

**COMMENT:** Commissioner B. Johnson suggested a rule change be filed at a later date to address Mr. Tippets' concern.

**COMMENT:** Lynn Solarczyk, Director of Legislation and staff on administrative rules said she would look into filing it as a non-substantive rule change.

**MOTION:** Commissioner B. Johnson moved the rule as posted be approved. The motion passed unanimously.

**3. Other Items/Adjourn**

Commissioner Hendrickson moved to adjourn. The motion passed unanimously.

Commissioner Dixon adjourned the meeting at 8:11 a.m.

Approved:

Attested: Cheryl Lee