### **Administrative Rule Meeting**

Monday, December 7, 2009 • 8:00 a.m.

Commission Hearing Room 1025 • Tax Commission Building
210 North 1950 West • Salt Lake City, Utah

## **Participating:**

D'Arcy Dixon – Commissioner, Chair Administrative Rules Bruce Johnson – Commissioner Marc Johnson – Commissioner Michael Cragun - 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 801-297-3900.

#### 1. Commission Business

Commissioner Dixon called the meeting to order at 8:00 a.m.

**COMMISSION COMMENT:** Commissioner Dixon recognized Commissioner Bruce Johnson as the new commission chair and Commissioner Michael Cragun as a new commissioner; both appointments were recently made by Governor Herbert. She thanked former Commissioner and Commission Chair Pam Hendrickson for her service and wished her a happy and safe retirement. She recognized the day, December 7, as Pearl Harbor Day and thanked the many service members and veterans for their service to our country.

Commissioner Dixon asked for approval of the minutes of September 17, 2009.

**MOTION**: Commissioner B. Johnson moved approval of the minutes for September 17, 2009. The motion passed unanimously with the exception of Commissioner M. Cragun who abstained because he was not a commissioner when the meeting occurred.

#### 2. Rule Items

New Proposed Rule

2.1 R865-20T-14 Directory of Cigarettes Approved for Stamping Pursuant to Utah Code Ann. Sections 59-14-603 and 59-14-607.

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

## **Proposed Rules Amendments**

2.2 R865-12L-14 Local Sales and Use Tax Distribution and Redistributions Pursuant to Utah Code Ann. Sections 59-12-109.

PUBLIC COMMENT: Roger Tew, representing the Utah League of Cities and Towns, was appreciative of the commission's efforts and noted he felt the rule moved in the right direction.

MOTION: Commissioner M. Johnson moved the proposed rules as posted be approved. The motion passed unanimously.

COMMISSION COMMENT: Commissioner B. Johnson stated he had just received a copy of a Sales Tax and Distribution Newsletter that is mailed by the Tax Commission to local governments. He commended them on the communication and asked all parties to continue to work together to assure information is shared.

The following proposed rules were read into the record.

- 2.3 R861-1A-36 Signatures Defined Pursuant to Utah Code Ann. Sections 1a-209, 59-10-512, 59-12-107, 59-13-206, and 59-13-307.
- 2.4 R873-22M-41 Issuance of Salvage Certificate in Certain Circumstances Pursuant to Utah Code ann. Section 41-1a-1005.
- 2.5 R877-23V-6 Issuance of In-Transit Permits Pursuant to Utah Code Ann. 41-3-305.
- 2.6 R884-24P-52 Criteria for Determining Primary Residence Pursuant to Utah Code Ann. Sections 59-2-102, 59-2-103 and 59-2-103.5.

**MOTION**: Commissioner M. Cragun moved the rules as posted be approved. The motion passed unanimously.

**MOTION:** It was moved to adjourn.

# Other Items/Adjourn

Commissioner Dixon adjourned the meeting at 8:15 a.m.

Approved:

Attested: Cheryl Lee