

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:30 a.m., Monday, September 10, 2018

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

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Robert P. Pero – Commissioner
Rebecca L. Rockwell – Commissioner
Scott Smith – Interim Executive Director

Commission Office:

Jennifer Franklin, Commission Executive Assistant

Note: A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

I. Call to Order

Commission Chair Valentine called the meeting to order at 10:37 a.m.

II. 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)

Commission Chair Valentine asked if anyone wished to address the Tax Commissioners. There were no comments.

III. Consider Approving Open and Closed Commission Meeting Minutes of August 23, 2018

MOTION: Commissioner Pero moved to approve the Open and Closed Commission Meeting Minutes of August 23, 2018. The motion passed unanimously.

IV. Consider Amending Administrative Rule

1. Rule R861-1A-31. Declaratory Orders.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-31, Declaratory Orders. The Rule was published in the Utah Bulletin on May 15, 2018, and the public comment period ended on June 14, 2018. There were no public comments received on the Rule. Utah Code 63G-4-503 provides the criteria for petitioning for a Declaratory Order.

Commission Chair Valentine asked if there were any questions regarding the presentation of Rule R861-1A-31. There were none. Commission Chair Valentine recognized Commissioner Rockwell's for a motion. This was an action item; Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-31, Declaratory Orders.

Vote on the motion was placed by Commission Chair Valentine with Commission Chair Valentine, Commissioner Cragun, Commissioner Pero, and Commissioner Rockwell voting aye.

V. Commissioners' Reports

Commissioner Cragun asked for direction on some correspondence that the Property Tax Division forwarded to the Office of the Commission. It was an extension request for Board of Equalization sent by the Weber County Clerk/Auditor.

Commissioner Cragun noted that in the past, the Commission Chair issued the authorization to extend as a ministerial function. Without any objections, this practice will continue since so many requests of this kind are received and also due to the fact that the County needs a rapid response.

Commission Chair Valentine acknowledged and thanked the Commission staff, particularly Jason Gardner and the economists for their assistance in a presentation that Commission Chair Valentine made in Austin, Texas last week at the University of Texas. Commission Chair Valentine was invited in his capacity as Chairman of the Tax Commission and Chairman of the Multi State Tax Commission to make a presentation on a scholarly paper dealing with the effects of tax incentives.

VI. Interim Executive Director's Report

Interim Executive Director Scott Smith did not have anything to report.

VII. Adjourn

MOTION: Commissioner Cragun moved that the Commissioners adjourn. The motion passed unanimously.

Commission Chair Valentine adjourned the meeting at 10:43 a.m.

Approved on: September 13, 2018

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission