

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, May 9, 2019

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

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Rebecca L. Rockwell – Commissioner
Lawrence C. Walters – Commissioner
Scott W. Smith – 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 9:00 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 Commission Meeting Minutes of March 28, 2019

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of March 28, 2019. The motion passed unanimously.

IV. Consider Publication Revisions

- I.** Publication 35: Sales Tax Information for Public and Private Elementary and Secondary Schools.
- II.** Publication 57: Military Personnel Instructions.
- III.** Publication 14: Withholding Tax Guide

Commission Chair Valentine called for public comments on the publication revisions. There were none.

V. Commissioners' Reports

Commission Chair Valentine reported on the two recent conferences he attended. COST (Council On State Taxation) held a roundtable discussion Denver last week. He was a guest on a panel that presented their views on the application of the GILTI (Global Intangible Low Tax Income) Tax, and Sections 965 and 250(a) of the Tax Code. He also participated in the

MTC (Multistate Tax Commission) Spring Committee Meeting, held in Denver in April. As a matter of record, he stated that he is finishing up his two-year term as Chairman of the MTC.

Commissioner Rockwell just returned from meetings held in Rhode Island by SST (Streamline Sales Tax). Discussed at the meetings was where states stand with implementing *South Dakota v. Wayfair*-type legislation as well as marketplace legislation. Utah is fairly in line with where other states are in this process. As a result of the *Wayfair* decision, SST is required to negotiate its new contracts with certified service providers. Along with that, they are also working on providing states with information to post on their websites to help sellers who may be registering in multiple states' jurisdiction.

Commission Chair Valentine noted that the Utah State Tax Commission is continuing to work on the *Finnegan* reporting model.

VI. Executive Director's Report

Scott W. Smith stated that the IRS will be at the Tax Commission the week of May 20th to perform a safeguards audit to ensure that the Tax Commission is handling federal tax information correctly and securely.

VII. Adjourn

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

Commission Chair Valentine adjourned the meeting at 9:07 a.m.

Approved on: June 13, 2019

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission