

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, July 11, 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 9:02 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 June 27, 2019

MOTION: Commissioner Walters moved to approve the open and closed Commission Meeting Minutes of June 27, 2019. The motion passed unanimously.

IV. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in Utah Bulletin

1. R865-19S-93. Recycling Fee Pursuant to Utah Code Ann. Section 19-6-808.
2. R884-24P-24. Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918.5 through 59-2-924.
3. R861-1A-46. Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.

MOTION: Commissioner Rockwell presented each rule amendment for the Commission to consider and submit for publication to the Office of Administrative Rules. Publication of each rule will occur on August 1, 2019 in the *Utah Bulletin* and the public comment period will end on September 3, 2019.

Commissioner Rockwell moved to submit each of the proposed rule amendments to the Office of Administrative Rules individually. Commission Chair Valentine placed debates on each motion

for debate. There were no debates and each motion passed unanimously. All rule amendments will be referred to the Office of Administrative Rules for publication.

Commission Chair Valentine asked Commissioner Rockwell for clarification of proposed rule amendment R861-1A-46. The rule summary states:

The proposed rule amendment clarifies that when reviewing an appeal from a dismissal of a purchaser refund request, the Commission must determine whether adequate information and documents to determine the validity of the request were timely submitted to the division. If the appeal is successful the Commission shall hear the underlying tax issue.

Commissioner Rockwell explained that if the appeal is successful, it will remain open for the Commission to hear the underlying tax issue.

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

V. Commissioners' Reports

The Commissioners did not have anything to report.

VI. Executive Director's Report

Scott Smith gave an update on the elevator upgrades that have been ongoing. His hope is that they will be complete by the end of this month.

VII. Adjourn

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

Commission Chair Valentine adjourned the meeting at 9:11 a.m.

Approved on: August 22, 2019

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission