

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

11:30 a.m., Thursday, September 12, 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 - *Excused*
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 11:30 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 August 22, 2019

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of August 22, 2019. The motion passed unanimously.

IV. Consider amending Administrative Rules

1. R861-1A-46. Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.
2. R865-19S-93. Recycling Fee Pursuant to Utah Code Ann. Section 19-6-808.
3. 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.

Commissioner Rockwell explained that the following proposed rule amendments are for the Commission to consider adopting. The rules were published in the Utah State Bulletin on August 1, 2019 and the public comment period ended on September 3, 2019. We did not receive any public comments on the rules.

1. R861-1A-46. Procedures for Purchaser Refund Requests. 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.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-46. Procedures for Purchaser Refund Requests. The motion passed unanimously.

2. R865-19S-93. Recycling Fee. The proposed rule amendment clarifies the statutory requirement under §19-6-808(4) and §59-12-107(3)(c) that a retailer must provide all purchasers of new tires with an invoice that specifically identifies the recycling fee as the “UCA 19-6-805 Recycling Fee”.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R865-19S-93 Recycling Fee. The motion passed unanimously.

3. R884-24P-24. Form for Notice of Property Valuation and Tax Changes. Consistent with HB 446, the proposed amendment changes the deadline for a fiscal year taxing entity to complete the tax increase process from by August 17 to before September 1.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-24. Form for Notice of Property Valuation and Tax Changes. The motion passed unanimously.

V. Approve submission of proposed rule amendment to the Office of Administrative Rules for publication in Utah State Bulletin

1. R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004, and 59-2-704.5.

MOTION: Commissioner Rockwell presented the rule amendment for the Commission to consider and submit for publication to the Office of Administrative Rules. Publication of the rule will occur on October 1, 2019 in the *Utah State Bulletin* and the public comment period will end on October 31, 2019.

Commissioner Rockwell moved to submit the proposed rule amendment to the Office of Administrative Rules. Commission Chair Valentine placed a debate on the motion. There were no debates and the motion passed unanimously. The rule amendment will be referred to the Office of Administrative Rules for publication.

Commission Chair Valentine asked if there were any questions regarding Commissioner Rockwell’s presentation of the proposed rule amendment. There were none.

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

VI. Consider Publication Revision

1. Publication 58: Utah Interest and Penalties

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

VII. Commissioners' Reports

Commission Chair Valentine stated that the Commission received notice through the Cabinet that there may be a new process in the future for the publication of rules, but the Commission indicated that they'd like to retain the current process.

He stated that the newly upgraded elevators have been working consistently after experiencing some difficulties.

He then thanked the Tax Commission participants that were evacuated on Monday, September 9th due to a refrigeration leak alarm. The leak likely posed no danger to the people in the building.

VIII. Executive Director's Report

Nothing to report.

IX. Adjourn

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

Commission Chair Valentine adjourned the meeting at 11:41 a.m.

Approved on: September 26, 2019

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission