

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, October 24, 2019

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

Participating:

John L. Valentine – Commission Chair - *Excused*

Michael J. Cragun – Commissioner - *Presiding*

Rebecca L. Rockwell – Commissioner

Lawrence C. Walters – Commissioner

Scott 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

Commissioner Cragun 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)

There were no public comments.

III. Consider approving Commission Meeting Minutes of September 26, 2019

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of September 26, 2019. The motion passed unanimously.

IV. Public hearing on license plate fee increase from up to \$7.00 to up to \$12.00.

Commissioner Cragun explained that during the 2020 General Session, the Tax Commission’s Motor Vehicle Division will be proposing the following fee change in the state’s fee schedule. Per statute, public input was sought at this meeting.

<u>Description</u>	<u>From</u>	<u>Up to</u>
1. License Plate Fee	\$7.00	\$12.00
a. Fee authorized in statute for license plate production costs		

DMV Director Monte Roberts explained the reason for the potential increase in license plate production costs. Whether the fee is increased will be determined by the Legislature.

There were no public comments.

V. Consider amending Administrative Rules

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 September 15, 2019 and the public comment period ended on October 15, 2019. We did not receive any public comments on the rules.

1. R873-22M-26. Interim Inspections and Repair Standards Pursuant to Utah Code Ann. Section 41-1a-1002.
2. R873-22M-24. Salvage Vehicle Definition Pursuant to Utah Code Ann. Sections 41-1a-1001 and 41-1a-1002.
3. R884-24P-27. Standards for Assessment Level and Uniformity of Performance Pursuant to Utah Code Ann. Sections 59-2-704 and 59-2-704.5.
4. R884-24P-33. 2020 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

1. R873-22M-26. Interim Inspections and Repair Standards. The amendment proposes that this rule be repealed because S.B. 82 repealed Section 41-1a-1002 which provided a process for unbranding a vehicle with a branded title.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R873-22M-26. Interim Inspections and Repair Standards. The motion passed unanimously.

2. R873-22M-24. Salvage Vehicle Definition. The amendment proposes that this rule be repealed because S.B. 82 repealed Section 41-1a-1002 which provided a process for unbranding a vehicle with a branded title.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R873-22M-24. Salvage Vehicle Definition. The motion passed unanimously.

3. R884-24P-27. Standards for Assessment Level and Uniformity of Performance. Allows the property tax division to exempt a county from the April assessment-to-sale ratio study if the county can demonstrate that it employs methods and measures that are adequate to ensure assessment compliance with applicable law.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-27. Standards for Assessment Level and Uniformity of Performance. The motion passed unanimously.

4. R884-24P-33. 2020 Personal Property Valuation Guides and Schedules. Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-33. 2020 Personal Property Valuation Guides and Schedules. The motion passed unanimously.

VI. Consider Publication Revisions

1. Publication 37: Business Activity and Nexus in Utah
2. Publication 57: Military Personnel Instructions

Commissioner Cragun called for public comments on the publication revision. There were none.

VII. Commissioners' Reports

Commissioner Cragun welcomed Tammy Kikuchi as the Tax Commission's new Public Information Officer.

VIII. Executive Director's Report

Executive Director Smith recognized Doral Vance, USTC Criminal Investigation Unit Director, as being the recipient of the BYU 2019 Romney Institute N. Dale Wright Distinguished Alumnus of the Year. He thanked Mr. Vance for his hard work that benefits the citizens of Utah.

IX. Adjourn

Commissioner Cragun adjourned the meeting at 9:15 a.m.

Approved on: November 14, 2019

Attested: Jennifer Franklin
Executive Assistant
Utah State Tax Commission