

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:30 a.m., Thursday, November 14, 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 Smith – Executive Director - *Excused*  
Deanna Herring – Deputy 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 9:30 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)**

There were no public comments.

**III. Consider approving Commission Meeting Minutes of October 24, 2019**

**MOTION:** Commissioner Walters moved to approve the Commission Meeting Minutes of October 24, 2019. The motion passed unanimously.

**IV. Consider amending Administrative Rule**

Commissioner Rockwell explained that the following proposed rule amendment is for the Commission to consider adopting. The rule was published in the *Utah State Bulletin* on October 1, 2019 and the public comment period ended on October 31, 2019. We did not receive any public comments on the rule.

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.

1. R861-1A-9: State Board of Equalization Procedures. The proposed rule amendment clarifies that the commission must consider facts and evidence presented, including facts and evidence that was presented by a party to the county board of equalization.

**MOTION:** Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-9: State Board of Equalization Procedures. The motion passed unanimously.

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

1. R873-22M-29. Removable Windshield Placards Pursuant to Utah Code Ann. Section 41-1a-420.

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 December 1, 2019 in the *Utah State Bulletin* and the public comment period will end on December 31, 2019.

**MOTION:** Commissioner Rockwell moved to submit the proposed rule amendment to the Office of Administrative Rules. The motion pass unanimously.

**VI. Consider Publication Revisions**

1. Publication 14: Withholding Tax Guide
2. Publication 25: Sales and Use Tax General Information

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

**VII. Commissioners' Reports**

Commissioner Walters reported on two conferences that he attended recently. The WSATA (Western States Association of Tax Administrators) Annual Meeting was held in Eugene, Oregon in late October. The National Conference of State Tax Court Judges was held in Boston, Massachusetts immediately following WSATA. He found both to be very helpful experiences and shared his insights with his fellow Commissioners and the Executive and Deputy Executive Directors of the Tax Commission prior to today's Commission Meeting.

Commission Chair Valentine also reported on his recent travels for USTC business. He made a presentation on *Wayfair* and Utah's implementation of legislation to specific seller/vendor types in Utah at the National Association of State Bar Tax Sections (NASBTS) Annual Meeting in Washington, D.C. and at the Council on State Taxation (COST) Annual Meeting in late October. Topics covered at NASBTS included the case that came out of the Supreme Court last year dealing with gambling in New Jersey.

Following that, he attended WSATA along with Commissioner Walters. Lastly, he attended the Multistate Tax Commission Fall Meeting in San Antonio, Texas. A presentation was given by a representative from the tribal perspective involving Indian law, specifically the background and current development.

**VIII. Deputy Executive Director's Report**

Nothing to report.

**IX. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:40 a.m.

**Approved on: November 25, 2019**

**Attested:** Jennifer Franklin  
Executive Assistant  
Utah State Tax Commission