

**UTAH STATE TAX COMMISSION  
PENDING MEETING MINUTES**

9:00 a.m., Thursday, February 27, 2020

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

**Commission Office:**

Chantay Asper, 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 9:01 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 Special Commission Meeting Minutes of February 13, 2020**

**MOTION:** Commissioner Walters moved to approve the Commission Meeting Minutes of February 13, 2020. The motion passed unanimously.

**IV. Consider Tax Commission positions on pending 2020 legislation [action item]**

1. House Bill 47 Sub 1 – Property Tax Amendments

**Commissioner Rockwell:** explained the bill and commented that Legislative staff had informed her of the possibility of an additional amendment to 1<sup>st</sup> Substitute HB 47 to convert the language on “gift to the community” to be a definition rather than a list of substantive criteria.

**MOTION Commissioner Rockwell:** I move that the Commission support HB 47 sub 1 Property Tax Amendments and include as part of this motion, support of a possible future amendment to convert the language on “gift to the community” from substantive criteria to a definition, if that amendment does not substantially alter the substance of the language. The motion passed unanimously.

2. House Bill 53 - Tangible Personal Property Tax Revisions

*Commissioner Rockwell:* explained the bill and amendment.

**MOTION *Commissioner Rockwell:*** I move that the Commission support HB 53 Tangible Personal Property Tax Revisions as it was originally introduced and take no formal position on the amendment. The motion passed unanimously.

3. House Bill 268 - Property Tax Notice Amendments

*Commissioner Rockwell:* explained the bill and commented regarding her discussions with the counties about the possibility of a future amendment to allow additional individuals to receive valuation notices and tax notices.

**MOTION *Commissioner Rockwell:*** I move that the Commission support HB 268 Property Tax Notice Amendments as currently amended, and include as part of my motion, support of a future amendment to allow additional individuals to receive valuation notices and tax notices. The motion passed unanimously.

4. House Bill 280 sub 2 - Transient Room Tax Provisions

*Commissioner Rockwell:* explained the bill

**MOTION *Commissioner Rockwell:*** I move that the Commission support HB 280 sub 2 Transient Room Tax Provisions. The motion passed unanimously.

5. Senate Bill 178 Administrative Security Amendments

*Commissioner Rockwell:* explained the bill

**MOTION *Commissioner Rockwell:*** I move that the Commission support SB 178 Administrative Security Amendments. The motion passed unanimously.

6. Senate Bill 191 Income Tax Revisions

*Commissioner Rockwell:* explained the bill

**MOTION *Commissioner Rockwell:*** I move that the Commission support SB 191 Income Tax Revisions. The motion passed unanimously.

**V. Commissioners' Reports**

Commissioner Walters commented that he has been asked by the Legislature to prepare a report on long term property tax strategies to fund education.

Commissioner Valentine wanted to publically thank his great legislative team for their efforts during the legislative session. He welcomed the new Executive Assistant Chantay Asper to the team.

**VI. Executive Director's Report**

Had nothing to report

**VII. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:35 a.m.

**Approved on:**

**Attested:** Chantay Asper  
Executive Assistant  
Utah State Tax Commission