

**UTAH STATE TAX COMMISSION  
MEETING AGENDA**

9:00 a.m., Thursday, April 9, 2020

Via Google Hangouts, 210 North 1950 West, Salt Lake City, Utah

- I. Call into Meeting 1-347-508-5101 PIN: 525644101
- II. Meeting called to order at 9:00am

**Participating:**

John L. Valentine – Commission Chair  
Michael J. Cragun – Commissioner  
Rebecca L. Rockwell – Commissioner  
Lawrence C. Walters – Commissioner  
Scott Smith – Executive Director

- III. 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:* Ask if anyone wishes to address the Tax Commissioners (individuals or groups for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission).

- IV. Consider approving Commission Meeting Minutes of March 26, 2020 [*action item*]

**MOTION Commissioner Walters:** I move to approve the Commission Meeting Minutes of March 26, 2020.

- V. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in *Utah State Bulletin* [*action item*]

*Commissioner Rockwell:* The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rules will be published in the *Utah State Bulletin* on and the public comment period will end on January 14, 2020.

- 1. R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004 and 59-2-1006.
- 2. R865-9I-34. Property Tax Relief for Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220.
- 3. R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined Pursuant to Utah Code Ann. Sections 59-12-103, 59-12-301, 59-12-352, 59-12-353, 59-12-603, and 59-28-103.
- 4. R865-19S-96. Transient Room Tax Collection Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-301.

5. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

1. R861-1A-9. State Board of Equalization Procedures Pursuant to Utah Code Ann. Sections 59-2-212, 59-2-1004 and 59-2-1006.

**MOTION Commissioner Rockwell:** I move to adopt the amendment to R861-1A-9. State Board of Equalization Procedures. The proposed amendment requires that if a taxpayer asserts a factual error before the commission and the county assessor fails to respond to an order to show cause within 15 days, the commission may treat the failure to respond as if the county assessor had acknowledged the existence of the factual error.

Commission John Valentine took a roll call vote and the motion passed unanimously.

2. R865-9I-34. Property Tax Relief for Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220.

**MOTION Commissioner Rockwell:** I move to adopt the amendment to R865-9I-34. Property Tax Relief for Individuals. The proposed amendment includes references to Tit. 59, Chap. 2, Parts 18 and 19 that were created under HB 24 and were previously included in Tit. 59, Chap. 2, Part 11. Clarifies that persons claiming an abatement under Tit. 59, Chap. 2, Parts 11, 18, or 19 are not precluded from claiming a homeowner's or renter's credit.

Commission John Valentine took a roll call vote and the motion passed unanimously.

3. R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined Pursuant to Utah Code Ann. Sections 59-12-103, 59-12-301, 59-12-352, 59-12-353, 59-12-603, and 59-28-103.

**MOTION Commissioner Rockwell:** I move to adopt the amendment to R865-19S-79. Tourist Home, Hotel, Motel, or Trailer Court Accommodations and Services Defined. The proposed amendment adds references to Sections 59-12-603 and 59-28-103 to clarify that the rule applies to the Tourism, Recreation, Cultural, Convention, and Airport Tax Act and the State Transient Room Tax Act. Additionally, clarifies the definitions of "tourist home," "hotel," "motel," and "trailer court" consistent with current application of statute.

Commission John Valentine took a roll call vote and the motion passed unanimously.

4. R865-19S-96. Transient Room Tax Collection Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-301.

**MOTION Commissioner Rockwell:** I move to adopt the amendment to R865-19S-96. Transient Room Tax Collection. The repeal of this rule would consolidate

overlapping and duplicative language with rule R865-19S-79. With the proposed amendments to rule R865-19S-79 this rule is no longer necessary.

Commission John Valentine took a roll call vote and the motion passed unanimously.

5. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

**MOTION Commissioner Rockwell:** I move to adopt the amendment to R884-24P-66. County Board of Equalization Procedures and Appeals. The proposed amendment modifies the definition of “factual error” by amending the requirement that the taxpayer and assessor “agree” upon the error. The definition now requires that the taxpayer and assessor have “recognized” the existence of the error. Additionally, this proposed amendment includes references to Tit. 59, Chap. 2, Parts 18 and 19 that were created under HB 24 and were previously included in Tit. 59, Chap. 2, Part 11.

Commission John Valentine took a roll call vote and the motion passed unanimously.

VI. Consider Publication Revisions

1. Publication 19: Personal Property Audits
2. Publication 20: Personal Property Tax
3. Publication 36: Abatement, Deferral, and Exemption Program for Individuals

VII. Commissioners’ Reports

Michael Cragan wanted to commend Tammy Kikuchi on sending out employee spotlights to help everybody in the Tax Commission get to know each other better.

John Valentine

VIII. Executive Director’s Report

Scott Smith expressed his gratitude for all the employees of the Tax Commission, specifically Motor Vehicle for adapting their times to better accommodate the public

IX. Adjourn