

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, August 13, 2020

Via Google Hangouts, 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. Join Google Hangouts Meeting by calling 1-315-754-3264 PIN: 494509564

II. Call to Order

Commission Chair Valentine called the meeting to order at 9:00 a.m.

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)

There was no public comment

I. Consider approving Commission Meeting Minutes of July 9, 2020

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of July 9, 2020. The motion passed unanimously.

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

1. R884-24P-33. 2021 Personal Property Valuation Guides and Schedules

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rule will be published in the *Utah State Bulletin* on September 1, 2020 and the public comment period will end on September 30, 2020.

1. R884-24P-33. 2021 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. 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 submit the proposed rule amendment R884-24P-33. 2021 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

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

V. Commissioners' Reports

Commission Chair Valentine wanted to note that the Executive Director of the Federal Tax Administrators, Gale Gariot, announced she was retiring. The FTA is looking for a new Executive Director at this time. A public Executive Board meeting will be held Monday August 24th at 4pm Eastern time. There was also word that the Deputy Director Verenda Smith is going to stay on for a time but plans to retire in the next year.

Commission Chair Valentine wanted to address the actions given by the President in the memo he released over the weekend regarding payroll tax deferral. The Tax Commission advised the Governor's office that we should wait to make a final decision until after the Federal government decides how to handle this.

In Cabinet meeting it was announced that Kristen Cox Executive Director of Office of Management and Budget for the Governor's office is retiring around September 1st. Phil Dean is going to take over as interim director.

Paul Garver is gathering data for a possible paradigm shift to change from automatically assuming employees will work in the office to assuming an employee can work from home and needing a reason to delegate them an office space.

There will be a special session on August 20, 2020.

As everyone knows we received budget cuts in excess of 5%. There is going to be a discussion on retaining some of those budget cuts for some positions within the Tax Commission.

VI. Executive Director's Report

Scott Smith will be gathering data for the possible paradigm shift. He will be basing information on position and not the employee in the position. We have noticed that employees are more productive working from home.

VII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:25 a.m.

Approved on: 8/27/2020

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission