

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, August 27, 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 1-513-252-2373 PIN: 387965380

II. Call to Order

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

III. Based upon the facts outlined in Governor Gary Herbert’s Executive Order No. 2020-51, and as authorized by Utah Code 52-4-207, I, John L. Valentine, Utah State Tax Commission Chair, hereby determine that conducting electronic public meetings of the Utah State Tax Commission with an anchor location presents a substantial risk to the health and safety of those who may be present at an anchor location.

Until this determination expires on September 24, 2020, notices and agendas for Utah State Tax Commission meetings shall include information on how a member of the public may listen to the meetings and make a comment. Meeting technology used by Utah State Tax Commission does not currently support public viewing.

IV. 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

V. Ratification of Actions Made at July 9, 2020 and August 13, 2020 Meetings [action item]

Commissioner Cragun: The Commission became aware this week that on July 1, 2020, Governor Gary Herbert issued Executive Order No. 2020-38 “Regarding the Open and Public Meetings Act,” which rescinded Executive Order No. 2020-5 “Suspending the Enforcement of Provisions of Utah Code Sections 52-4-202 and 52-4-207, and Related State Agency Orders, Rules, and Regulations, Due to Infectious Disease COVID-19 Novel Coronavirus” and that in its 2020 Fifth Special Session, the Utah State Legislature adopted HB 5002 amending the Open and Public Meetings Act. Between the March 18, 2020 issuance of Executive Order No. 2020-5 and the July 1, 2020 rescission, the

Commission properly held public meetings without an anchor location. The Commission's July 9, 2020 and August 13, 2020 meetings did not comply with the Open and Public Meetings Act because they lacked an anchor location and the Commission Chair had not made a written determination of substantial health and safety risk as permitted under Utah Code Section 52-4-207(4).. Therefore, the Commission should consider ratifying actions made during those meetings.

MOTION Commissioner Cragun I moved to ratify the actions made at the Commission's July 9, 2020 and August 13, 2020 meetings namely: Approving the June 11, 2020 Commission Meeting Minutes, Adopting amendments to Administrative Rules R877-23V-24, R865-19S-35, R865-19S-85, R865-19S-99 and R877-23V-23; Approving the July 9, 2020 Commission Meeting Minutes, and Authorizing submission of proposed amendments to Administrative Rule R884-24-33 to the Office of Administrative Rules for Publication in the Utah State Bulletin.

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

VI. Consider approving Commission Meeting Minutes of August 13, 2020

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

VII. Consider Publication Revisions

- a. Publication 25: Sales and Use Tax General Information [*action item*]

VIII. Commissioners' Reports

Commission Chair Valentine wanted everyone to know that we are investigating the possibility to have video conferencing for our Commission Meeting and Hearings.

IX. Executive Director's Report

No Report.

X. Discussion about a Closed Meeting regarding Pending Litigation.

Commissioner Cragun raised an issue regarding a proposed settlement offer in a pending case where the Commission Chairman, John Valentine, has been recused. The Chairman acknowledged his prior representation as a private attorney for the Petitioner in the pending case and his inability to participate in Commission action regarding that case. The Chairman approved the remaining Commissioners holding a special commission meeting without him to discuss the proposed settlement with Assistant Attorney General Susan Barnum. He appointed Commissioner Cragun to chair that meeting.

XI. Adjourn

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

Approved on: 9/10/2020

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission