

**UTAH STATE TAX COMMISSION  
SPECIAL MEETING MINUTES**

1:00 p.m., Thursday, September 3, 2020

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

**Participating:**

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 +1 860-419-5463 PIN: 550 784 556#

**II. Call to Order**

Commissioner Cragun called the meeting to order at 9:00 a.m. He noted that Commission Chair Valentine is not participating in this meeting because of a conflict arising from prior representation of a party in the matter the Commissioners will discuss.

**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, 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. Closed Meeting to Discuss Pending Litigation** *[action item]*

**Commissioner Cragun:** The Commission received an offer to settle the litigation in *Total Fitness Center, Inc., v. Utah State Tax Commission*, Utah Second District Court Civil No. 180902027. Our attorney Susan Barnum and representatives from the Auditing Division are with us to answer any questions.

**MOTION** Commissioner Walters moved that Commissioners Cragun, Rockwell and Walters convene in a closed meeting to discuss pending litigation with Scott Smith, Assistant Attorney General Susan Barnum, Frank Hales, Rod Boogaard and Mike Lee; that we move to

a private video meeting for the discussion and that we return to the open meeting following our discussion.

Commissioner Cragun took a roll call vote and the motion passed unanimously

Commissioner Cragun recessed the open meeting.

Following the closed meeting, Commissioner Cragun reconvened the open meeting.

**VI.** Consider Settlement Offer related to *Total Fitness Center Inc., v. Utah State Tax Commission*, Utah Second District Court Civil No. 180902027 [action item]

**MOTION Commissioner Rockwell:** I move to decline the settlement offer presented in *Total Fitness Center, Inc., v. Utah State Tax Commission* and request that our counsel communicate this to the petitioner's counsel.

Commissioner Cragun took a roll call vote and the motion passed unanimously

**VII. Adjourn**

Commissioner Cragun adjourned the meeting at 1:33 p.m.

**Approved on: 9/10/2020**

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission