

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, September 10, 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 9:10 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. Consider approving Commission Meeting Minutes of August 27, 2020

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of August 27, 2020. The motion passed unanimously.

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

1. R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411.

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 October 1, 2020 and the public comment period will end on October 30, 2020.

1. R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411. The rule amendments were enacted in response to amendments made in 2020 SB 97, Personal License Plate Amendments. The rule amendments remove language that was codified in SB 97 and address what constitutes “offensive to good taste and decency or would be misleading” as grounds for denial of a personalized license plate. The rule amendments also authorize a stay of an appeal proceeding under certain circumstances and make technical changes.

MOTION: Commissioner Rockwell moved to submit the proposed rule amendment R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411 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.

VII. Commissioners’ Reports

Commissioner Walters wanted to inform every one of the State Farmland Evaluation meeting Sept. 17, 2020. We will not be having an anchor at the location due to the declaration set out by Commission Chair Valentine.

VIII. Executive Director’s Report

Scott Smith wanted to update everyone on the impact the windstorm had on the Tax Commission. It didn’t damage any of the buildings. The power at the Farming and South Salt Lake DMV was out for a few days but is now back on.

IX. Closed Meeting to Discuss Pending Litigation [action item]

MOTION: Commissioner Cragun moved that Commissioners Valentine, Cragun, Rockwell and Walters convene in a closed meeting to discuss pending litigation with Scott Smith, Assistant Attorney General Laron Lind, and Jason Gardner; that we move to a private video meeting for the discussion and Adjourn from there.

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

X. Adjourn

Commission Chair Valentine adjourned the meeting at 9:23 a.m.

Approved on: 9/24/2020

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission