

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, September 24, 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 1-402-862-6193 Pin: 424728722#

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 October 21st, 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 September 10, 2020

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of September 10, 2020. As well as the closed Commission Meeting of September 10, 2020. The motion passed unanimously.

VI. Consider approving agency’s FY2022 budget request for submission to the Governor.
[action item]

Scott Smith: Thanks to Heidi Reilly and Stacey Asbury for preparing the budget request for the year. Overview of the budget cuts included the loss of reminder notices for vehicle registration, 8 auditors, 3 developers from the department of technology services, 9 processing tech positions, required electronic sales tax return filing due to cuts in processing techs, 8 collector positions, 3 property tax positions, and a few others. The state employees will not get their proposed salary increase.

MOTION: Commissioner Cragun moved to submit the proposed FY 2022 Tax Commission Budget Request to the Governor's Office for Consideration.

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

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

1. R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515
2. R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107 and 59-12-118

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 October 15, 2020 and the public comment period will end on November 14, 2020.

1. R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515 This amendment annually updates the agricultural production values to be applied by county assessors to land qualifying for valuation and assessment under the Farmland Assessment Act. The values are recommended to the Commission by the State Farmland Evaluation Advisory Committee, which meets under the authority of Section 59-2-514.

MOTION: Commissioner Rockwell moved to submit the proposed rule amendment R884-24P-53. 2021 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515 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.

2. R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107 and 59-12-118 Utah Code Section 59-12-107 requires the commission to prescribe by administrative rule the form in which a sales and use tax return shall be filed. This amendment specifies that all sales and use tax returns must be filed with the commission in an approved electronic format, and deletes provisions related to filings that are not made electronically.

MOTION: Commissioner Rockwell moved to submit the proposed rule amendment R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107 and 59-12-118 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.

VIII. Commissioners' Reports

No Report

IX. Executive Director's Report

No Report

X. Closed Meeting to Discuss Pending Litigation

MOTION: Commissioner Cragun moved that Commissioners Valentine, Cragun, Rockwell and Walters convene in a closed meeting to discuss pending litigation with Scott Smith, Deanna Herring, Assistant Attorney General John McCarrey and Michelle Lombardi; that they move to a private video meeting for the discussion and adjourn from there.

The motion passed unanimously.

XI. Adjourn

Commission Chair Valentine adjourned the open meeting at 9:28 a.m.

Approved on: 10/19/2020

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission