

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Monday, October 26, 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 1-304-802-4610 PIN: 839824433#

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 November 20th, 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 October 19, 2020

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of October 19, 2020. The motion passed unanimously.

VI. Commissioners’ Reports

Commission Chair Valentine mentioned that we are working on getting a video platform for hearing. The Administrative Law Judges are trying out zoom at this time.

VII. Executive Director's Report

No Report

VIII. 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, Stanford Purser and Michelle Lombardi; that they move to a private video meeting for the discussion and adjourn from there.

The motion passed unanimously.

IX. Adjourn

Commission Chair Valentine adjourned the open meeting at 9:08 a.m.

Approved on: 11/24/2020

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission

**UTAH STATE TAX COMMISSION
CLOSED MEETING MINUTES**

9:00 a.m., Monday, October 26, 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
Deanna Herring – Deputy Executive Director
John McCarrey – Assistant Attorney General
Michelle Lombardi – Assistant Attorney General

I. The Commissioners discussed issues related to pending litigation with those present

II. Adjourn

Approved on: 11/24/2020

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission