

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

11:30 a.m., Tuesday, November 24th, 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 1-336-618-7351 PIN: 825502154#
- II. **Call to Order**

Commission Chair Valentine called the meeting to order at 10:00 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 December 19, 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 26, 2020**

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of October 26, 2020 and the Closed Commission Meeting Minutes of October 26, 2020. The motion passed unanimously.
- VI. Consider approving 2021 Notice of Scheduled Meetings (attached) [*action item*]

MOTION: Commissioner Cragun moved to approve the 2021 Notice of Scheduled Meetings. The motion passed unanimously.

V. Consider amending Administrative Rule [*action item*]

Commissioner Rockwell: The following rule was published in the *Utah State Bulletin* on October 15, 2020 and the public comment period ended on November 14, 2020. We did not receive any public comments on this rule.

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 Utah Code Section 59-12-107.
3. R R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411.

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.

MOTION: Commissioner Rockwell moved to adopt the amendment to 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.

Commission Chair Valentine took a roll call vote 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.

MOTION: Commissioner Rockwell moved to adopt the amendment to 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 that 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.

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

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

MOTION: Commissioner Rockwell moved to adopt the amendment to R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann. Sections 41-1a-104 and 41-1a-411. Amends the rule to remove language that was codified under 2020 SB 97 Personal License Plate Amendments. Clarifies the definition of “offensive to good taste and decency or would be misleading” as grounds for denial of a personalized license plate. Authorizes a stay of an appeal proceeding under certain circumstances. Makes technical changes.

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

- VII.** Consider settlement agreement in *Philp A. Keil and Della M. Keil v. Utah State Tax Commission*, Case No. 190903607, Utah Third District Court [*action item*]

MOTION: Commissioner Rockwell moved to accept the settlement offer presented in *Philp A. Keil and Della M. Keil v. Utah State Tax Commission* and authorize our counsel to sign the related documents.

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

- VIII.** Consider Publication Revisions

1. Publication 25: Sales and Use Tax General Information
2. Publication 62: Sales Tax Information for Telecommunications Service Providers

- IX. Commissioners’ Reports**

Commissioner Cragun expressed his gratitude for all the employees of the Tax Commission and their impressive response to the pandemic.

- X. Executive Director’s Report**

Scott Smith wanted to recognize Lynn Solarczyk for her retirement after 30 years at the Tax Commission as the Legislative Affairs Director. Lynn will be greatly missed and the Tax Commission is grateful for your service.

- XI. Adjourn**

Commission Chair Valentine adjourned the meeting at 11:50 a.m.

Approved on: 1-14-2020
Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission