

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

10:00 a.m., Tuesday, Dec 14th, 2021

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Rebecca L. Rockwell – Commissioner
Jennifer N. Fresques – 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 Zoom Meeting

<https://us02web.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzltTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial by your location

253 215 8782 or 1 346 248 7799

Meeting ID: 743 719 3782

Passcode: 07438057

II. Call to Order

Commission Chair Valentine called the meeting to order at 10:00 a.m.

III. 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 were no public comments.

IV. Consider approving settlement agreement in *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States Court of Appeals for the Tenth Circuit, Case No. 21-4083, *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States District Court for the District of Utah, Case No. 2:20-cv-00547-RJS-JCB, and *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States District Court for the District of Utah, Case No. 2:21-cv-0466-RJS-JCB [action item]

MOTION: Commissioner Cragun moved to accept the settlement offer presented in *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States Court of Appeals for the Tenth Circuit, Case No. 21-4083, *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States District Court for the District of Utah, Case No. 2:20-cv-00547-RJS-JCB, and *Union Pacific Railroad Co. v. Utah State Tax Commission, et. al.*, United States District Court for the District of Utah, Case No. 2:21-cv-0466-RJS-JCB and authorized our counsel to sign the related documents.

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

- V. Consider approving settlement agreement in *Level 3 Communications LLC v. Utah State Tax Commission*, Utah Third District Court, Case No. 190909409-TX [action item]

MOTION: Commissioner Cragun moved to accept the settlement offer presented in *Level 3 Communications LLC v. Utah State Tax Commission*, Utah Third District Court, Case No. 190909409-TX and authorized our counsel to sign the related documents.

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

VI. Commissioners' Reports

Commissioner Cragun congratulated Michelle Lombardi on her promotion within the Attorney Generals office.

Chantay Asper reported that the upgrades to the hearing rooms were almost finished.

VII. Executive Director's Report

No Report.

VIII. Adjourn

Commissioner Valentine adjourned the meeting at 10:18 a.m.

Approved on: 1-13-2022
Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission