

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 am Thursday, January 27<sup>th</sup>, 2022  
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 in by

+1 253 215 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 9:00 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 was no public comment.

**IV. Consider approving Commission Meeting Minutes of January 13, 2022**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting Minutes of January 13, 2022. The motion passed unanimously.

**IX. Consider Tax Commission positions on pending legislation [action item]**

1. SB 20 1<sup>st</sup> Sub, Telecommunications Tax Amendments (Bramble)

- defines "public utility" and "telecommunications service provider";

- provides that the State Tax Commission may not assess property owned by a telecommunications service provider; and
- creates a process for the Multicounty Appraisal Trust to value personal property of a telecommunications service provider before forwarding the information to county assessors for assessment.

MOTION: Commissioner Rockwell moved that the Commission support the amendments to Section 59-2-103.5 of 1st Sub. SB 20, Property Tax Amendments, pertaining to property tax declarations, and that we take a neutral position on the remainder of 1st Sub. SB 20, having determined that the Commission has no administrative concerns with 1st Sub. SB 20.

Commissioner Valentine took and roll call vote and the motion passed unanimously.

**X. Commissioners' Reports**

No report.

**XI. Executive Director's Report**

No report.

**XII. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:09 a.m.

**Approved on: 3-24-22**

**Attested:** Chantay Asper  
Executive Assistant  
Utah State Tax Commission