

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 a.m., Thursday, March 24<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=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

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.

**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.

**III. Consider approving Commission Meeting Minutes of January 27, 2022.**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting Minutes of January 27, 2022. The motion passed unanimously.

**IV.**

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

*Commissioner Rockwell:* R877-23V-14, Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-

302, was published in the *Utah State Bulletin* on February 1, 2022 and the public comment period ended on March 3, 2022. We received one public comment on R-877-23V-14. This comment was provided by the Used Car Dealers Association of Utah. Under current rule, the actual wording used in the dealer's contract of sale or lease agreement must be used to describe a dealer documentary service fee. The Used Car Dealers Association of Utah recommends this requirement be changed so that instead of being required to use the actual wording in the contract, the actual amount disclosed in the contract would be used instead.

The Motor Vehicle Advisory Board has asked the Commission to consider making some additional changes to R877-23V-14, but these changes were not requested in the course of the public comment period for amending the rule. The changes requested by the Motor Vehicle Advisory Board will be made in a future amendment to R877-23V-14 and presented at a future Commission meeting, and we will incorporate the change requested by the Used Car Dealers Association of Utah into that amendment.

Rule R861-1A-42. Waiver of Penalty and Interest for Reasonable Cause Pursuant to Utah Code Ann. Section 59-1-401, was published in the *Utah State Bulletin* on February 1, 2022 and the public comment period ended on March 3, 2022. No public comments were received on this rule.

Commissioner Rockwell then provided a description of each rule and reserved the right to make a motion on each of the rules.

1. Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302. This amendment to R877-23V-14 clarifies that the sign required in each motor vehicle dealership to disclose dealer documentary service fees must be displayed in the sales area of the dealer's premises. The amendment also eliminates the requirement that the sign disclose the profits to the dealer for preparing and processing documents and other services related to the sale or lease of a motor vehicle.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302.

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

2. Rule R861-1A-42. Waiver of Penalty and Interest for Reasonable Cause Pursuant to Utah Code Ann. Section 59-1-401. This amendment to R861-1A-42 modifies the provision for waiver related to "disaster relief" to include "governmentally declared disasters." The amendment also defines "governmentally declared disasters" to include disasters declared by possessions and territories of the United States government and the District of Columbia in addition to federal and state governments.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-42. Waiver of Penalty and Interest for Reasonable Cause Pursuant to Utah Code Ann. Section 59-1-401.

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

**VI. Consider Publication Revisions**

1. Publication 14: Withholding Tax Guide Utah Withholding Information and Tax Tables
2. Publication 36: Property Tax Abatement, Deferral and Exemption Programs for Individuals

**VII. Annual Training for Open and Public Meetings (OPMA)**

Commissioner Cragun gave a presentation on Utah's Open and Public Meetings Act.

**VIII. Commissioners' Reports**

Commissioner Valentine recognized Scott Smith for his efforts during the pandemic.

**IX. Executive Director's Report**

No report

**X. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:22 a.m.

**Approved on: 4-28-22**

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission