

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, May 12th, 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
Deanna Herring – 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 9:04 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 March 24, 2022 and April 14, 2022.

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of March 24, 2022 and April 28, 2022. The motion passed unanimously.

IV. Consider Publication Revisions

Publication 42: Sales Tax Information for Sales, Installation and Repair of
Tangible Personal Property Attached to Real Property

V. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in Utah State Bulletin [action item]

1. 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

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rules will be published in the Utah State Bulletin on June 1, 2022 and the public comment period will end on July 1, 2022.

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 makes technical changes and clarifies that the sign required in each motor vehicle dealership to disclose dealer documentary service fees must state the actual dollar amount of the dealer documentary service fee as set forth in the dealer's contract of sale or lease agreement.

MOTION: Commissioner Rockwell moved to submit the proposed amendments 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, to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VI. Commissioners' Reports

Commissioner Valentine reported that he has made multiple speeches in the last few weeks about the legislative session

Commissioner Cragun motioned to move to a closed meeting to discuss pending litigation with counsel. Commissioner Valentine place a roll call vote and the motion passed unanimously.

The Commission Returned to an open meeting at 10:24

VII. Executive Director's Report

No Report

VIII. Adjourn

Commission Chair Valentine adjourned the meeting at 10:26 a.m.

Approved on:

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission