

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 am Thursday, February 9, 2023  
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

John L. Valentine – Commission Chair – In person  
Michael J. Cragun – Commissioner – Virtually  
Rebecca L. Rockwell – Commissioner – Virtually  
Jennifer N. Fresques – Commissioner – Virtually  
Scott Smith – Executive Director – In person

**Commission Office:**

Chantay Asper, Commission Executive Assistant  
Jeanell Collings, Legal Secretary

**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=K0pJRTVzTGJrWm14LzIldjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in:

+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 26, 2023**

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of January 26, 2023. The motion passed unanimously.

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

1. R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.

2. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin on January 1, 2023, and the public comment period ended on January 31, 2023. We did not receive any public comments on these rules.

1. R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210. This proposed rule amendment modifies what constitutes a new or used motor vehicle in the possession of a motor vehicle dealer to include a vehicle in transit to a dealer's location under certain circumstances. This rule amendment eliminates the requirement that an advertisement for a vehicle that has been used as taxi-cab, police, sheriff, or highway patrol vehicle be identified as having been used for these purposes. The rule amendment clarifies the requirements that apply to an offer of a driving trial and specifies the process that must be followed at the conclusion of the trial period. The rule amendment also cleans up antiquated language and makes other technical and conforming changes.

MOTION: Commissioner Rockwell moved to adopt the amendments to Rule R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.

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

2. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004. This proposed rule amendment modifies the definition of "factual error" for purposes of reconvening a county board of equalization, to exclude an assertion of an error in the classification of property as residential property eligible to receive the primary residential exemption if an application for the exemption was required and the application was not timely filed. This proposed rule amendment also clarifies that a county board of equalization may not consider a party's failure to sign or return a stipulation to be acceptance of the stipulation or grounds to dismiss the party's appeal.

MOTION: Commissioner Rockwell moved the amendments to R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

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

## **VI. Commissioners' Reports**

Commissioner Cragun reported that the Tax Commission just rolled out new letterhead that reflects the instructions given by the governor's office to remove the State seal. Commissioner Valentine recognized that the Tax Commission has adopted the new letterhead to be used for official use.

## **VII. Executive Director's Report**

No report.

**VIII. Adjourn**

Commission Chair Valentine adjourned the meeting at 9:11 a.m.

**Approved on:**

**Attested:** Jeanell Collings

Legal Secretary

Utah State Tax Commission