UTAH STATE TAX COMMISSION MEETING MINUTES

1:00 pm Thursday, April 11, 2023 Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:

Richell Roberts, Appeals Clerk, In person Jeanell Collings, Appeals Clerk, In person Eric Cropper, Economist, In Person Alex Urosevic, Economist, Via Zoom

Property Tax Division:

Denny Lytle, Senior Director, Property and Miscellaneous Tax, Via Zoom Lucas Hendrickson, Director, Centrally Assessed, In person Devin Hales, Manager, Utilities and Transportation Section, Via Zoom Kevin Miles, Senior Tax Examiner, Centrally Assessed, Via Zoom

Administration:

Deanna Herring, Deputy Executive Director, In person Jason Gardner, Director of Legislative Affairs, In person Cyntia Maya, Problem Resolution Specialist, Via Zoom Randolph Prawitt-Public Relations, Via Zoom

Tax and Revenue:

Frank Hales, Senior Director, Tax and Revenue, Via Zoom

Note: A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <u>http://tax.utah.gov/commission-office/meetings</u>.

I. Join Zoom Meeting:

https://us02web.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT0 9 Meeting ID: 743 719 3782 Passcode: 8fN54hj!

Dial in: +1 253 215 8782 or +1 346 248 7799

+1 253 215 8782 of +1 346 248 7795 Meeting ID: 743 719 3782 Passcode: 07438057

II. Call to Order

Commission Chair Valentine called the meeting to order at 1:00 p.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 the Commission Meeting Minutes of February 9, 2023 [action item]

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of February 9, 2023. The motion passed unanimously.

V. Consider Publication Revisions [action item]

1. Pub 14 – Withholding Tax Guide

VI. Commissioners' Reports

No report.

VII. Executive Director's Report

Income taxes are due April 18, 2023, without an extension. Everything looks good for the filing season.

VIII. Closed Meeting to Discuss Pending or Reasonably Imminent Litigation

MOTION: Commissioner Cragun moved that the Tax Commission and their counsel go to a closed meeting to discuss pending or reasonably imminent litigation. The motion passed unanimously. The Commission moved to a closed meeting at 1:07 p.m. The Commission moved to the regular meeting at 1:49 p.m.

IX. Adjourn

MOTION: Commissioner Fresques moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 1:50 p.m.

Approved on: 05/11/2023 Attested: Jeanell Collings Legal Secretary Utah State Tax Commission