

**UTAH STATE TAX COMMISSION  
MEETING MINUTES**

9:00 am Thursday, August 3, 2023

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

**Participating:**

John L. Valentine – Commission Chair – Via Zoom  
Michael J. Cragun – Commissioner – Via Zoom  
Rebecca L. Rockwell – Commissioner – Via Zoom  
Jennifer N. Fresques – Commissioner – In person  
Deanna Herring – Deputy Executive Director – Via Zoom

**Commission Office:**

Chantay Asper, Executive Assistant, In person  
Alex Urosevic, Economist, Via Zoom

**Administration:**

Jason Gardner, Director of Legislative Affairs, Via Zoom

**Tax Commission:**

Frank Hales, Senior Director – Tax and Revenue, Via Zoom  
Josh Nielson, Division Director – Property Tax, Via Zoom  
Mike Lee, Senior Director – Customer Service, Via Zoom

**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://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in : +1 253 205 0468 or +1 253 215 8782

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 the Commission Meeting Minutes of May 11, 2023 [action item]**

**MOTION:** Commissioner Fresques moved to approve the Commission Meeting Minutes of May 11th, 2023. The motion passed unanimously.

**V. Consider Publication Revisions**

1. Publication 5: Sales Tax Information for Vehicle & Watercraft Dealers and Body and Repair Shops
2. Publication 17: Waivers Reasonable Cause
3. Publication 25: Sales and Use Tax General Information
4. Publication 42: Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property
5. Publication 58: Utah Interest and Penalties
6. Publication 68: Pass-through Entity Withholding

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

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

**VII. Commissioners’ Reports**

Commissioner Rockwell announced that Utah submitted our Tax Certification Compliance letter to the Streamlined Sales Tax Governing Board.

Commissioner Fresques spoke about the County Assessor workshop she attended over the summer.

Commissioner Cragun spoke about his participation in the County Assessor workshop over the summer.

**VIII. Executive Director Report**

Deanna Herring, Deputy Executive Director gave an update on the Tax Commission’s Strategic Plan. You can find a copy of this at [tax.utah.gov](http://tax.utah.gov).

She also gave an update on construction going on inside of the Tax Commission building. Construction should be complete by August 14<sup>th</sup>, 2023. The Tax Commission is also getting their carpets cleaned.

**IX. Adjourn**

**MOTION:** Commissioner Rockwell moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:21 am.

**Approved on: 8/31/23**

**Attested:** Chantay Asper  
Executive Assistant

