

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, August 31, 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
Deanna Herring – Deputy Executive Director – In person

Commission Office:

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

Administration:

Jason Gardner, Director of Legislative Affairs, In person

Tax Commission:

Lucas Hendrickson, Division Director – Property Tax , Via Zoom
Josh Nielson, Division Director – Property Tax, Via Zoom
Mike Lee, Senior Director – Customer Service, In person
Emily Westerberg, Deputy Director – Finance, In Person
Heidi Reilly – Finance Director, In Person
Monte Roberts, Division Director – Customer Service, In person
Allan Shinney, Senior Director – Motor Vehicle Enforcement, In person
Stacey Asbury -- Financial Manager, Via Zoom
Jennifer Hansen, Division Director – Misc. Tax, 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 August 3, 2023 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of August 3, 2023. The motion passed unanimously.

V. Consider designating Deputy Executive Director Deanna Herring as Acting Executive Director through September 14, 2023. [action item]

MOTION: Commissioner Rockwell: Due to Executive Director Scott Smith's temporary illness, I move that the Commission designate Deputy Executive Director Deanna Herring as Acting Executive Director effective immediately through September 14, 2023, with no change to her current compensation and emoluments.

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

VI. Public Hearing: Customer Services Motor Vehicle proposed fee changes

During the 2024 General Session, the Tax Commission's Customer Service functional area will be proposing the following changes in the State's fee schedule:

Description

	<u>From</u>	<u>To</u>
Motor Vehicle Transaction Fee -Statutory CPI adjustment	\$1.73	\$1.87
Plate Mailing Charge -To cover the costs of mailing plates	\$4.00	up to \$10.00

Commission Chair Valentine opened the public hearing and ask if anyone wishes to give a public comment. No public comment was made

MOTION: Commissioner Cragun moved to close the public hearing. The motion passed unanimously.

VII. Public Hearing: Enforcement proposed fee changes

During the 2024 General Session, the Tax Commission’s Enforcement functional area will be proposing the following changes in the State’s fee schedule:

Description

Electronic payment new fees that are authorized in 41-3-604(2) but have not been utilized to cover the cost of electronic payments:

	<u>New Fee</u>	
Purchase or renewal of a license	up to \$8.00	
Purchase of an in-transit permit	up to \$2.00	
Purchase of a license plate	up to \$6.00	
	<u>From</u>	<u>To</u>
Electronic payment fee increase		
-To cover the cost of electronic payments		
Salvage buyers license	up to \$3.00	up to \$6.00
Book of temporary permits	up to \$4.00	up to \$8.00

Commission Chair Valentine opened the public hearing and ask if anyone wishes to give a public comment. No public comment was made

MOTION: Commissioner Cragun moved to close the public hearing. The motion passed unanimously.

VIII. Consider approving agency’s FY2025 budget request for submission to the Governor. *[action item]*

Deanna Herring: FY2025 budget request presentation.

MOTION: Commissioner Fresques moved to submit the proposed FY 2025 Tax Commission Budget to the Governor’s Office for Consideration.

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

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

1. R884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.
2. R873-22M-43. Documentation and Procedures for the Titling and Registration of a Vehicle, Vessel, or Outboard Motor Owned or Leased by Documented Tribal

Member of a Federally Recognized Tribe in Utah Pursuant to Utah Code Ann. Section 41-1a-104.

3. R884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rules will be published in the Utah State Bulletin on September 15, 2023 and the mandatory public comment period will end on October 16, 2023.

1. R884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. Section 59-2-107 authorizes the State Tax Commission to make rules that define classes of items considered to be personal property and provide valuation percent good schedules to value personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation that affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. This proposed rule amendment modifies the percent good tables for the 2024 calendar year.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule 884-24P-33. 2024 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

2. R873-22M-43. Documentation and Procedures for the Titling and Registration of a Vehicle, Vessel, or Outboard Motor Owned or Leased by Documented Tribal Member of a Federally Recognized Tribe in Utah Pursuant to Utah Code Ann. Section 41-1a-104. This proposed rule amendment defines certain terms related titling, registering, and renewing the registration of vehicles by a documented tribal member. The rule amendment addresses the procedures and requirements for a documented tribal member of a federally recognized tribe in Utah to be issued a certificate of title for a vehicle without the payment of sales and use taxes. The rule amendment also addresses the procedures and requirements for a documented tribal member of a federally recognized tribe in Utah to register or renew the registration of a vehicle without the payment of a statewide uniform fee in lieu of property taxes.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule 873-22M-43. Documentation and Procedures for the Titling and Registration of a Vehicle, Vessel, or Outboard Motor Owned or Leased by Documented Tribal Member of a Federally Recognized Tribe in Utah Pursuant to Utah Code Ann. Section 41-1a-104 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

3. R884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301. This proposed rule amendment defines “centrally assessed property” and “locally assessed property” consistent with Utah Code Ann. Sections 59-2-201 and 59-2-301, and clarifies that discount rates are not applicable to locally assessed property.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule R884-24P-20. Construction Work in Progress Pursuant to Utah Constitution Art. XIII, Section 2 and Utah Code Ann. Sections 59-2-201 and 59-2-301 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

X. Commissioners’ Reports

Commissioner Cragun expressed his confidence in Deanna Herring and that Scott Smith will have a speedy recovery.

Commissioner Fresques announced that the State Farmland Advisory Committee Meeting is Sept. 14th. She reported on the IAAO conference.

XI. Executive Director Report

No Report

XII. Adjourn

MOTION: Commissioner Cragun moved that the meeting be adjourned. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:38 am.

Approved on: 10-12-23

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission