

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, January 25th, 2024

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

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
Scott Smith – Executive Director – Via Zoom

Commission Office:

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

Tax Commission:

Deanna Herring, Deputy Executive Director – Via Zoom
Jason Gardner, Director of Legislative Affairs – Via Zoom
Frank Hales, Senior Director – Via Zoom
Josh Neilson, Property Tax Director – 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&omn=82472299910>

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 11:00 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 18, 2024 [action item]

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of January 18, 2024.

The motion passed unanimously.

V. **Consider Tax Commission positions on 2024 General Session pending legislation**
[action item]

1. SB 29 Truth in Taxation Modifications (Wilson)

- Effective January 1, 2025, SB 29 modifies the notice, timing and public hearing requirements that a taxing entity satisfy when seeking to approve a property tax increase. SB 29 also prohibits the State Tax Commission from certifying a property tax rate increase if the taxing entity fails to meet notice and public hearing requirements. Lastly, SB 29 provides the State Tax Commission with the authority to adjust budgeted revenue of a taxing entity to compensate for errors associated with uniform fees on motor vehicles.

MOTION: Commissioner Rockwell moved that the Commission support SB 29 Sub 1 Truth in Taxation Modifications.

Commissioner Fresques took a roll call vote and the motion passed unanimously.

2. SB 133 Electronic Cigarette and Other Nicotine (Bramble)

- Effective July 1, 2024, SB 133 requires the Tax Commission to publish a list of all persons licensed to distribute electronic cigarette products in the state and prohibits a retailer from purchasing those products from a distributor that is not on the list. SB 133 also requires the Tax Commission to impose a penalty equal to twice the unpaid tax on a retailer that purchases an electronic cigarette product from a distributor that is not on the list. Lastly, SB 133 requires the Tax Commission to report suspected sales of illegal electronic cigarette products or nicotine products to the local health department, the Department of Health and Human Services, and the Department of Public Safety.

MOTION: Commissioner Rockwell moved that the Commission support SB 133 Electronic Cigarette and Other Nicotine.

Commissioner Fresques took a roll call vote and the motion passed unanimously.

VI. Commissioners' Reports

None

VII. Executive Director's Report

None

VIII. Adjourn

MOTION: Commissioner Valentine moved that the meeting be adjourned. The motion passed unanimously. Commissioner Fresques adjourned the meeting at 9:14 a.m.

Approved on: 3/14/24

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission