

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, March 28th, 2024

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

Michael J. Cragun – Commissioner – In Person
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
Scott Smith – Executive Director – In Person

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, Policy 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

Commissioner Cragun 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 March 14, 2024 [action item]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of March 14, 2024.

The motion passed unanimously.

V. Consider amending Administrative Rules. [action item]

1. R865-19S-33 Admissions and User Fees Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin on February 15, 2024 and the public comment period ended on March 18, 2024. We did not receive any public comments on these rules.

1. R865-19S-33 Admissions and User Fees Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103. Amends the sales and use tax definition of "annual membership dues paid to a private organization" to include dues paid by a member of the private organization who shares internal operational control of the organization or owns an equity interest in the organization.

MOTION: Commissioner Rockwell moved to adopt the amendments to R865-19S-33 Admissions and User Fees Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.

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

VI. Consider approving an agreement settling litigation pending in Millard County v. Utah State Tax Commission, ex. rel. Intermountain Power Agency, Third Dist. Case No. 180900524 [action item]

MOTION: Commissioner Fresques moved to accept the settlement offer presented in Millard County v. Utah State Tax Commission, ex. rel. Intermountain Power Agency, Third Dist. Case No. 180900524 and authorize our counsel's signature on the related documents [action item]

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

VII. Commissioners' Reports

None

VIII. Executive Director's Report

Scott Smith gave an update on tax filings.

IX. Adjourn

MOTION: Commissioner Rockwell moved to adjourn the meeting. The motion passed unanimously. Commissioner Cragun adjourned the meeting at 9:12 a.m.

Approved on: 6/13/2024
Attested: Jeanell Collings
Acting Executive Assistant
Utah State Tax Commission