

**UTAH STATE TAX COMMISSION
MEETING AGENDA**

12:30 p.m., Thursday, June 13th, 2024
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:

Deanna Herring, Deputy Executive Director - In person
Jason Gardner, Director of Policy, Planning & Public Affairs - In person
Cynthia Maya, Community Outreach Specialist - In person
Frank Hales, Senior Director, Tax & Revenue - Via Zoom
Monte Roberts, Division Director, Motor Vehicle Customer Service - In person
Mike Lee, Senior Director, Customer Service - In person
Emily Westerberg, Deputy Division Director, Tax - Via Zoom
Alex Urosevic-Economist - Via Zoom
Chris Stitt, Legislative Research and General Counsel - Via Zoom
Chelsea Augustine, Tax Analyst - Via Zoom
Jeanell Collings, Acting Executive Assistant - In person

Public

Wojtasl-Software Development Company

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/83281800587?pwd=iv6QVQlSV8jZbIOTk7S3qRW7Sa.1>

Meeting ID: 832 8180 0587

Passcode: n20F+ECp

Dial in by

+1 253 215 8782 or +1 346 248 7799

Meeting ID: 832 8180 0587

Passcode: 36693735

II. Call to Order

Commission Chair Valentine called the meeting to order at 12:30 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 Commission Meeting Minutes of March 14th, 2024 [*action item*]

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of March 28th, 2024. The motion passed unanimously.

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

1. R884-24P-16. Assessment of Interlocal Cooperation Act Project Entity Properties Pursuant to Utah Code Ann. Section 11-13-302.

Commissioner Rockwell: The following proposed rule amendment is for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rule will be published in the Utah State Bulletin on July 1, 2024 and the mandatory public comment period will end on July 31, 2024.

1. The proposed amendment to R884-249-16 modifies the rule consistent with the statutory changes made in the Senate Bill 20 during the 2022 General Session of the Legislature. The proposed amendments include: modifying the definition of “sold” for purposes of assessing the property of an interlocal cooperation project entity; and clarifying that the Utah fair market value of the property is not reduced by the value of any capacity, service, or other benefit that is ultimately sold, resold, or laid off to an energy supplier whose tangible personal property is not exempt from the Utah as valorem property tax under the Utah Constitution. The amendment to the rule also removes outdated language.

MOTION: Commissioner Rockwell: I move to submit the proposed amendments to R884-24P-16 Assessment of Interlocal Cooperation Act Project Entity Properties Pursuant to Utah Code Ann. Section 11-13-302 to the Office of Administrative Rules for publication in the Utah State Bulletin. Commission Chair Valentine conducted a roll call vote, the motion passed unanimously.

VI. Consider Publication Revisions

1. Publication 14: Utah Withholding Information and Tax Tables

2. Publication 25: Sales and Use Tax. General Information

3. Publication 36: Property Tax. Abatement, Deferral and Exemption Programs for Individuals

4. Publication 56: Sales Tax Information for Lodging Providers

5. Publication 57: Military Personnel Instructions
6. Publication 58: Utah Interest and Penalties
7. Publication 65: Tax Information for Cigarettes, Tobacco Products, Nicotine Products and Electronic Cigarette Products
8. Publication 69: Sales and Tax Information for Guides and Outfitters
9. Publication 70: Sales Tax Information for Utah State and Local Government Agencies

VII. Consider DMV Mailing Cost Fee Increase Request [action item]

MOTION: Commissioner Cragun moved to authorize the Division of Motor Vehicle to increase their mailing fees to \$7.75. Commission Chair Valentine conducted a roll call vote, the motion passed unanimously.

VIII. Annual OPMA Update presented by Commissioner Cragun

IX. Commissioners' Reports

Commissioner Valentine provided an update on the FTA Annual Meeting he attended in Long Beach, California. The IRS had a significant presence at the event and delivered several presentations. Key topics discussed at the meeting included:

- Digital Assets
- Deep Fakes
- Remote Work
- Case Law Updates
- Federal Case Litigation

X. Executive Director's Report

Scott Smith, who also attended the FTA Annual Meeting, affirmed Commissioner Valentine's update. He further emphasized discussions on developments in other states and the federal government, deep fakes, AI, and the importance of remaining vigilant.

XI. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commissioner Valentine adjourned the meeting at 12:52 p.m.

Approved on: 7/11/2024
Attested: Jeanell Collings
Acting Executive Assistant
Utah State Tax Commission