

**UTAH STATE TAX COMMISSION
SPECIAL MEETING MINUTES**

9:00 a.m., Tuesday, July 23rd, 2024

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-Via Zoom
Scott Smith – Executive Director-Via Zoom

Commission Office:

Deanna Herring, Deputy Executive Director-Via Zoom
Jeanell Collings, Legal Secretary-In person
Jennifer Hansen, Division Director, Property Tax-Via Zoom
Lucas Hendrickson, Division Director, Property Tax-Via Zoom
Roger Barth, Tax Examiner Manager, Centrally Assessed and Mining-Via Zoom
Curtis Williams, Senior Tax Examiner, Centrally Assessed and Mining-Via Zoom

Attorney General’s Office:

Laron Lind, Legal Counsel-Via Zoom
Aaron Waite, Legal Counsel-Via Zoom
Michelle Lombardi, Legal Counsel--Via Zoom

John Ulibarri, Weber County Assessor

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/83281800587?pwd=iv6QVQlSV8jZbIOTkLBNk7S3qRW7Sa.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 9:02 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 and the Closed Meeting Minutes of July 11th, 2024 *[action item]*

MOTION Commissioner Fresques moved to approve the Commission Meeting Minutes and the Closed Meeting Minutes with Commissioner Cragun’s recommended change to the minutes. The motion passed unanimously.

- V. Consider approving an agreement settling litigation pending in Black Iron v. Tax Commission, United States Bankruptcy Court for the District of Utah, Case No. 17-248-16 for administrative purposes. *[action item]*

MOTION Commissioner Cragun moved to approve the settlement in Black Iron v. Tax Commission, United States Bankruptcy Court for the District of Utah, Case No. 17-248-16 and authorized counsel's signature on the associated documents.

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

- VI. Consider approving an agreement settling litigation pending Utah Iron v. Iron County and Tax Commission, Second Judicial District Court, Davis County, for the State of Utah, Case No. 240700542. *[action item]*

MOTION Commissioner Cragun moved to approve the settlement in Utah Iron v. Iron County and Tax Commission, Second Judicial District Court, Davis County, for the State of Utah, Case No. 240700542 and authorized counsel's signature on the associated documents.

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

- VII. Consider Publication Revisions

Publication 65: Tax Information for Cigarettes, Tobacco Products, Nicotine Products and Electronic Cigarette Products

- VIII. Commissioners’ Reports

None

IX. Executive Director's Report

None

X. Adjourn

MOTION: Commissioner Rockwell moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:11 a.m.

Approved on: 08/22/2024

Attested: Jeanell Collings
Acting Executive Assistant
Utah State Tax Commission