

UTAH STATE TAX COMMISSION

APPROVED MINUTES

9:00 a.m., Thursday January 23, 2025

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

Participating:

John L. Valentine – Commission Chair – In Person
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
Deanna Herring – Acting Executive Director – In Person

Commission Office:

Jason Gardner, Director of Policy and Affairs – Via Zoom
Chantay Asper, Executive Assistant – In Person
Frank Hales, Senior Director – Via Zoom
Rod Boogaard, Division Director – Via Zoom
Brian Brand, Tax Examiner Manager – Via Zoom
Tracy Nutell, Tax Liason – Via Zoom

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/4208855798?pwd=cGP3L0L57UddT8IPs86R1iEc9IEZQN.1&omn=88998064296>

Meeting ID: 420 885 5798
Passcode: 9G#jviG7

Dial in by
1 253 215 8782 or 1 346 248 7799

Meeting ID: 420 885 5798
Passcode: 44807370

II. Call to Order

Commission Chair Valentine called the meeting to order at 9:05 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)

Commission Chair Valentine asked if anyone wished to address the Tax 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

V. Consider approving Commission Meeting Minutes of January 9th, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of January 9th, 2025.

The motion passed unanimously.

VI. Consider Tax Commission positions on 2025 General Session pending legislation [*action item*]

1. HB 60 - State Income Tax Amendments
2. HB 61 - Tax Withholding Amendments
3. HB 62 - Property Tax Act Modifications
4. HB 259 - Tax Commission Amendments
5. SB 27 - Motor Vehicle Division Amendments
6. SB 40 - Sales and Use Tax Act Amendments
7. SB 41 - Sex, Kidnap, and Child Abuse Offender Registry Amendments
8. SB 47 - Sales and Use Tax Remittance Amendments
9. SB 52 - Vehicle Registration Modifications

MOTION: Commissioner Rockwell moved that the Commission make a favorable recommendation on the following bills:

1. HB 60 - State Income Tax Amendments
2. HB 61 - Tax Withholding Amendments
3. HB 62 - Property Tax Act Modifications
4. HB 259 - Tax Commission Amendments
5. SB 27 - Motor Vehicle Division Amendments
6. SB 40 - Sales and Use Tax Act Amendments
7. SB 41 - Sex, Kidnap, and Child Abuse Offender Registry Amendments
8. SB 47 - Sales and Use Tax Remittance Amendments
9. SB 52 - Vehicle Registration Modifications

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

VII. Consider approving a settlement agreement for *Michael Carlson v. Utah State Tax Commission and Board of Equalization of Salt Lake County*, Case No. 220903014TX, Third Judicial District Court, State of Utah. [*action item*]

MOTION: Commissioner Rockwell moved that the Commission moved to a closed session.

The motion passed unanimously.

MOTION: Commissioner Fresques moved that the Commission approve the settlement agreement for *Michael Carlson v. Utah State Tax Commission and Board of Equalization*

of Salt Lake County, Case No. 220903014TX, Third Judicial District Court, State of Utah and authorize its counsel's signature on the related documents.

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

VIII. Consider Publication Revisions

1. Publication 9: How to Register and Title Your Vehicle in Utah

IX. Commissioners' Reports

Commissioner Rockwell acknowledged that the confirmation hearing for Deanna Herring becoming Executive Director is happening later that day.

X. Executive Director's Report

None

XI. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:43 a.m.

Approved on: 2-27-2025

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission