

# UTAH STATE TAX COMMISSION

## APPROVED MINUTES

9:00 a.m., Thursday February 27, 2025

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 – In Person  
Jennifer N. Fresques – Commissioner – Via Zoom  
Deanna Herring – Executive Director – In Person

### Commission Office:

Jason Gardner, Director of Policy and Affairs – Via Zoom  
Chantay Asper, Executive Assistant – In Person  
Mike Lee, Deputy Executive Director – In Person

### I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=83167893823>

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 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)

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 23, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve the open and closed Commission Meeting Minutes of January 23<sup>th</sup>, 2025.

The motion passed unanimously.

- VI. Consider approving a settlement agreement for *Walmart Stores East, LP v. Utah State Tax Commission and Tooele County Board of Equalization*, Case No. 200907081, Third Judicial District Court, State of Utah. *[action item]*

MOTION: Commissioner Cragun moved that the Commission approve the settlement agreement for *Walmart Stores East, LP v. Utah State Tax Commission and Tooele County Board of Equalization*, Case No. 200907081, Third Judicial District Court, State of Utah and authorize our counsel's signature on the related documents.

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

- VII. Consider Publication Revisions

1. Publication 62: Sales Tax Information for Telecommunications Service Providers

- VIII. Commissioners' Reports

Commissioner Valentine recognized Jason Gardner for all of his work during the Legislative Session.

- IX. Executive Director's Report

Deanna Herring announced that Jason Gardner and Mike Lee each accepted a position as Deputy Executive Director of the Tax Commission

- X. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:08 a.m.

**Approved on:** 3-27-2025

**Attested:** Chantay Asper

Executive Assistant

Utah State Tax Commission