

UTAH STATE TAX COMMISSION

APPROVED MINUTES

1:00 p.m., Thursday June 5, 2025

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

Commission Office:

Chantay Asper, Executive Assistant – In Person
Jason Gardner – Deputy Executive Director – Via Zoom
Jennifer Hansen – Director – In Person
Tracy Nuttall – Legislative Liaison – Via Zoom

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 1:03 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)

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

IV. Consider approving Commission Meeting Minutes of April 10, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve the open and closed Commission Meeting Minutes of April 10, 2025.

The motion passed unanimously.

- V. Consider approving a settlement agreement for, *John D. Weist, Jr. v. Utah State Tax Commission and Board of Equalization of Salt Lake County*, Fourth Judicial District Court, Juab County, State of Utah, Tax Division, Case No. 240600012 [*action item*]

MOTION Commissioner Cragun: I move that we approve the settlement agreement for, *John D. Weist, Jr. v. Utah State Tax Commission and Board of Equalization of Salt Lake County*, Fourth Judicial District Court, Juab County, State of Utah, Tax Division, Case No. 240600012 and authorize counsel's signature on related documents.

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

- VI. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in the *Utah State Bulletin* [*action item*]
1. R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112.
 2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rules will be published in the *Utah State Bulletin* on July 1, 2025 and the mandatory public comment period will end on July 31, 2025.

1. R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112. This proposed rule amendment repeals R873-22M-20, which provides for the registration of aircraft. The State Tax Commission used to register aircraft, but legislation was passed to transfer this responsibility to the Department of Transportation. Because the Tax Commission no longer registers aircraft, this rule is unnecessary and can be repealed.

MOTION Commissioner Rockwell: I move to submit the proposed amendments to R873-22M-20. Aircraft Registration Pursuant to Utah Code Ann. Sections 72-10-102, 72-10-109 through 72-10-112. to the Office of Administrative Rules for publication in the *Utah State Bulletin*.

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

2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302. This proposed rule amendment makes three changes to the motor vehicle permitting process.

(1) The previous procedure in rule for a dealer recording an extension permit approval number issued by the Motor Vehicle Enforcement Division (MVED) required unnecessary information that caused confusion. The changes in the draft clarify the way dealers record extension permits and require only the approval number to be recorded in the permit record and permit stub for the extension.

(2) During the COVID 19 pandemic, MVED temporarily allowed unlimited extensions to dealers requesting temporary permits due to the extraordinary delays in processing licenses. Upon resuming normal operation, MVED analyzed current data and determined that an increase in the percentage of temporary permits is warranted. Draft changes to the rule increase from 2% to 6% the amount of extensions a dealer may allow out of the total number of temporary permits issued to the dealer in the last three months.

(3) Currently rule allows only 10 days for a dealer to file the stub portion of a temporary permit with the division when the dealer sells a motor vehicle for registration in another state. This time period is very difficult to meet and is not enforceable. Proposed changes increase the filing period from 10 days to 45 days.

MOTION Commissioner Rockwell: I move to submit the proposed amendments to R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VII. Request for Rulemaking: Letter from Summit County

Commissioner Rockwell explanation of issue

MOTION Commissioner Rockwell: I move that the Commission decline to exercise rulemaking authority as requested in the letter from Summit County, and instead to honor the Commission's commitment to the Legislature to make rules consistent with R884-24P-66, and also to identify the issue raised in the Summit County letter when the Commission reports to the Revenue and Taxation Interim Committee on the rules proposed in implementing 2025 General Session HB 62.

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

VIII. Consider Publication Revisions

1. Publication 17: Waivers Reasonable Cause
2. Publication 23: Vehicle Property Assessment Fees
3. Publication 36: Property Tax Abatement, Deferral and Exemption Programs for Individuals

IX. Annual OPMA Update

X. Commissioners' Reports

Commissioner Cragun announced he was not being reappointed and will be leaving the Commission.

Commissioner Rockwell and Fresques thanked Commissioner Cragun for his service in the Commission.

XI. Executive Director's Report

Deanna Herring thanked Commissioner Cragun for his mentorship and advice while serving with him.

MOTION: Commissioner Cragun motioned to go into a closed session to discuss pending litigation with counsel.

The motion passed unanimously.

XII. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 2:05 p.m.

Approved on: July 10th, 2025

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission