



State of Utah

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## Utah State Tax Commission

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Commissioner

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NEWS RELEASE

FOR IMMEDIATE RELEASE

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### TAX COMMISSION RESUMES REMOTE APPEALS HEARINGS

*Salt Lake City, Utah* – Before the COVID-19 pandemic, all appeals hearings at the Utah State Tax Commission were held in-person, with parties having an option to appear by telephone. During the pandemic, all hearings were conducted remotely. Recently, those hearings were again scheduled as in-person with a remote option when the Tax Commission building was reopened in response to the Governor's Executive Order.

Tax practitioners and others expressed concern about the move to in-person again, which caused the Commission to revisit the decision to resume in-person hearings. Commission Chairman John Valentine says that in response to this public feedback, the Commission has determined that "for hearings scheduled beginning the week of July 26, all appeal hearings will be remote, with an option for in-person hearings." If an in-person hearing is requested, the parties must give the Commission and the other parties to the appeal, at least one week's notice.

Practitioners have indicated to us that, in many cases, they would prefer remote appeals hearings to reduce the expenses of their expert witnesses for hotel, airfare and per diem. Under this plan, their experts could appear remotely. "We have further found that pro se appellants prefer remote hearings as being less intrusive to their schedules and as being conducted in a less intimidating environment," said Commissioner Valentine.

In addition, the policy change is in line with 2021 General Session S.B. 15, Workforce Solutions for Air Quality, which promotes increased state employee teleworking when air quality is poor or under other special circumstances. This policy change will allow the Tax Commission a nimble response to notifications from the Governor's Office of Planning and Budget of these air quality or special circumstance days, which can be unanticipated or occur on short notice. But the Tax Commission emphasizes its commitment to providing in-person appeals hearings for those who desire them.

In the event an in-person appeals hearing is requested, all of the necessary personnel would be in attendance, including the Administrative Law Judge, the assigned Commissioner if the hearing is a Formal Hearing, the security personnel, the clerk and other necessary staff involved with the case.

During the past 14 months while the hearings were held remotely, the Commission used the time to upgrade equipment in the hearing rooms. Those final upgrades will be finished within the next couple of months.

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