UTAH STATE TAX COMMISSION
MEETING AGENDA

9:00 a.m., Thursday, August 14th, 2025
Via Zoom, 210 N 1950 W Salt Lake City, UT 84134

I. Join Zoom Meeting 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

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)

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

VIII. Consider submitting Administrative Rule *[action item]*

1. R865-6F-26. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-7-609.
2. R865-9I-41. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-10-1006.
3. R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107, 59-12-111, and 59-12-118.
4. R865-19S-68. [Premiums]Donations, Gifts, Rebates, and Coupons Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.
5. R865-9I-34, Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220; and R884-24P-5, Abatement, Deferral, Exemption, or Relief under the Property Tax Act Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904

If you need an accommodation under the Americans with Disabilities Act, you may email taxada@utah.gov, or call 801-297-3811, or call our Telecommunication Device for the Deaf (TDD) at 801-297-2020.

Although the formal public comment period published in the Utah Bulletin has concluded for any proposed administrative rule actions included in this agenda, the Commission will accept comments on these items at the meeting. Full text of administrative rules proposals are available at www.tax.utah.gov/commission-office/rules.

As provided in Administrative Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207, Tax Commissioners may participate electronically in the meeting.

For questions regarding the agenda please contact Chantay Asper, Executive Assistant at (801) 297-3901 or by e-mail casper@utah.gov. Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.

6. R873-22M-17. Standards for State Impound Lots Pursuant to Utah Code Ann. Section 41-1a-1101.

IX. Consider Publication Revisions

1. Publication 5: Sales Tax Information for Vehicle and Watercraft Dealers and Body and Repair Shops
2. Publication 17: Waivers Reasonable Cause
3. Publication 25: Sale and Use Tax General Information
4. Publication 37: Business Activity and Nexus in Utah
5. Publication 71: Sales Tax Information for Marketplace Sellers and Marketplace Facilitators

X. Commissioners' Reports

XI. Executive Director's Report

XII. Adjourn

Those who need special accommodations under the Americans with Disabilities Act may call (801) 297-3811. Please give at least three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

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As provided in Administrative Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207, Tax Commissioners may participate in the meeting via telephonic communications.

For questions regarding the agenda please contact Jennifer Franklin, Executive Assistant at (801) 297-3901 or by e-mail jenniferfranklin@utah.gov. Tax Commission Office hours are Monday – Friday 8:00 a.m. – 5:00 p.m.