UTAH STATE TAX COMMISSION
SPECIAL MEETING AGENDA

10:30 a.m., Tuesday, December 23rd, 2025
Via Zoom, 210 N 1950 W Salt Lake City, UT 84134

I. Join Zoom Meeting
https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=85324250739
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 December 11, 2025 *[action item]*

V. Consider Weber County Board of Equalization's request for the extension of the time period for a county board of equalization to make a decision on an appeal *[action item]*

VI. Consider approving a settlement agreement for, *Netflix, v. Utah State Tax Commission,* Third Judicial District Court, State of Utah, Tax Division, Case No. 250904337 *[action item]*

VII. Commissioners' Reports

VIII. Executive Director's Report

All Tax Commissioners will participate electronically in this meeting. As provided in Utah Code Ann. Subsection 52-4-207(5)(e), any person who wishes to attend the public portions of the meeting in the Tax Commission Offices located at 210 N 1950 W, Salt Lake City, Utah, must submit a written request no later than 12 hours before the scheduled meeting time. Written requests may be submitted by email to casper@utah.gov.

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.

IX. 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.