

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, March 24th, 2021

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Rebecca L. Rockwell – Commissioner
Jennifer N. Fresques – Commissioner
Scott Smith – Executive Director

Commission Office:

Chantay Asper, Commission Executive Assistant

Note: A copy of related materials and an audio recording of the meeting can be found on the Tax Commission website: <http://tax.utah.gov/commission-office/meetings>.

I. Join Zoom Meeting

<https://us02web.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in by

+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.

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)

There were no public comments.

III. Consider approving Commission Meeting Minutes of January 27, 2022.

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of January 27, 2022. The motion passed unanimously.

IV. Consider accepting the proposed settlement agreement for *Stephen Hunt v. Utah State Tax Commission*, 20220255-CA [action item]

MOTION: Commissioner Cragun moved to accept the settlement offer presented in *Stephen Hunt v. Utah State Tax Commission*, 20220255-CA and authorize our counsel to sign the related documents.

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

- V. Consider accepting the proposed settlement agreement for *Kevin V. Werner and Christain L. Dimaano v. Utah State Tax Commission*, 20210231-SC [action item]

MOTION: Commissioner Cragun moved to accept the settlement offer presented in *Kevin V. Werner and Christain L. Dimaano v. Utah State Tax Commission*, 20210231-SC and authorize our counsel to sign the related documents.

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

- VI. Consider adoption of Tax Commission seal pursuant to Utah code 59-1-209 [action item]

The need for the adoption of an official tax commission seal arose because the commission received a request from the Lt. Governor's office that the commission examines the use of the great seal of the state of Utah. As part of this review it was discovered that there were uses of the great seal that were improper that needed to be addressed. It was also discovered that Utah Code section 59-1-209 required the commission to adopt an official seal and shall file an impression and description of the seal with the division of archives. Upon investigation there is no record of the adoption of an official tax commission seal and the division of archives also has no record of a tax commission seal being filed. The seal that is being considered today was developed to fulfill the requirements of Section 59-1-209 and will be used in place of the great seal of Utah in all places where use of the great seal is improper.

MOTION: Commissioner Cragun moved adopt the official tax commission seal and file with the state archives.

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

- VII. Commissioners' Reports

No Report

- VIII. Executive Director's Report

Scott Smith announced a reorganization of the Tax Commission and a new mission statement. The new mission statement is “Promote tax and motor vehicle law compliance”

IX. Adjourn

Commission Chair Valentine adjourned the meeting at 9:17 a.m.

Approved on:

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission