

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, April 28th, 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
Deanna Herring – Deputy 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

Commissioner Fresques, who was the only Commissioner attending at the anchor location, 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 March 24, 2022 and April 14, 2022.

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of March 24, 2022 and April 14, 2022. The motion passed unanimously.

IV. Consider accepting the proposed settlement agreement for *District LC v. Board of Equalization of Salt Lake County and Utah State Tax Commission*, Utah Second District Court Case No. 210700346 [action item]

MOTION: Commissioner Cragun moved contingent upon the other parties' signatures, that the Commission accept the settlement offer presented for *District LC v. Board of Equalization of Salt Lake County and Utah State Tax Commission*, Utah Second District Court Case No. 210700346 and authorize counsel to sign the related documents.

Commissioner Fresques took a roll call vote and the motion passed unanimously

- V. Consider accepting the proposed settlement agreement for *Xanadu Management Corporation and Xantelco Holdings LLC v. Utah State Tax Commission*, Utah Second District Court Case No 20096092. [action item]

MOTION: Commissioner Cragun moved to accept the settlement offer presented in *Xanadu Management Corporation and Xantelco Holdings LLC v. Utah State Tax Commission*, Utah Second District Court Case No 20096092 and authorize counsel to sign the related documents.

Commissioner Fresques took a roll call vote and the motion passed unanimously

- VI. Consider Publication Revisions

Publication 9: How to Register and Title Your Vehicle in Utah

- VII. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in Utah State Bulletin [action item]

1. R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302
2. R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507.
3. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rules will be published in the Utah State Bulletin on May 15, 2022 and the public comment period will end on June 14, 2022.

1. Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302. This amendment to R877-23V-14 makes technical changes and clarifies that the sign required in each motor vehicle dealership to disclose dealer documentary service fees must state the actual dollar amount of the dealer

documentary service fee as set forth in the dealer's contract of sale or lease agreement.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Fresques took a roll call vote and the motion passed unanimously

2. Rule R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507. This amendment to R877-23V-16 authorizes the division to replace a lost or stolen dealer, dismantler, manufacturer, remanufacturer, or transporter license plate upon request instead of only after the plate has expired. Provides that the replacement is subject to availability and is issued at the discretion of the division.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Fresques took a roll call vote and the motion passed unanimously

3. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004. This amendment to R884-24P-66 limits the scope of the rule to appeals heard before the county board of equalization under Section 59-2-1004. Whereas, appeals related to property tax exemptions under Title 59, Chapter 2, Parts 11, 18, and 19 are heard by the Commission under Section 59-2-1006, they are beyond the scope of this rule.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Fresques took a roll call vote and the motion passed unanimously

VIII. Commissioners' Reports

Commissioner Cragun announced that Susan Waters retired from the Office of the Commission after nearly two decades of service as an appeals clerk.

IX. Executive Director's Report

No Report

X. Adjourn

Commission Fresques adjourned the meeting at 9:21 a.m.

Approved on:

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission