

# DRAFT

September 19, 2022

1 **R861. Tax Commission, Administration.**

2 **R861-1A. Administrative Procedures.**

3 **R861-1A-43. Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207.**

4 (1) A commissioner may participate electronically in a meeting open to the public under  
5 Section 52-4-207 if:

6 (a) two commissioners are present at a single anchor location; or

7 (b) one commissioner is present at the anchor location.

8 (2) If Subsection (1)(b) applies, the commissioner at the anchor location shall conduct the  
9 meeting.

10 (3)(a) The commission shall indicate in a public notice if the public may participate  
11 electronically in a meeting open to the public under Section 52-4-207.

12 (b) A notice provided under Subsection (3)(a) shall direct the public on how to participate  
13 electronically in the meeting.

14 (4) A commissioner who is participating electronically pursuant to Subsection (1) shall be  
15 included in calculating a quorum if the commissioner is:

16 (a) connected by audio means; and

17 (b) verbally recognized as electronically present by a commissioner at the anchor location.