

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 am Thursday, January 26th, 2023

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

Participating:

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

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: +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.

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)

There was no public comment

IV. Consider approving Commission Meeting Minutes of January 12, 2023

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of January 12, 2023. The motion passed unanimously.

V. Consider approving an agreement settling litigation pending in *Billy Amelia, LLC v. Utah State Tax Commission and Salt Lake County Board of Equalization*, Case No. 220906320, Utah Third Judicial District Court [action item]

MOTION Commissioner Cragun: I move to accept the settlement offer presented in *Billy Amelia, LLC v. Utah State Tax Commission and Salt Lake*

County Board of Equalization, Case No. 220906320, Utah Third Judicial District Court and authorize our counsel's signature on the related documents *[action item]*

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

VI. Consider Tax Commission positions on 2023 General Session pending legislation *[action item]*

1. SB 84 Housing and Transit Reinvestment Zone INCLUDING Senate Floor Amendment 1 (Sen. Harper) – During the 2022 General Session, the Legislature created the Housing and Transit Reinvestment Zone Committee which consisted of representatives of the Governor's office, the Treasurer's Office, the Legislature, local government officials, and a designee from the Tax Commission. Through participation on this committee, it became apparent that continued participation on the committee would require a single Tax Commission employee to exercise a policy making role and not the Commission acting as a quorum. To avoid this, we worked with Senator Harper on a modification to the organization of committee to remove the Tax Commission as a voting member. In lieu of the Tax Commission's participation as a voting member of the committee, SB 84 requires that before any proposal can be presented to the committee, the proposal must be submitted to Tax Commission for administrative review. This allows the Tax Commission to ensure that a proposal can be administered before it is approved.

MOTION: Commissioner Rockwell moved that the Commission support SB 84 Housing and Transit Reinvestment Zone INCLUDING Senate Floor Amendment 1.

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

2. HB 58 3rd Sub. Tax Modifications (Rep. Spendlove) – The commission has already voted to take a position of support on HB 58 as it was originally introduced. The original bill consisted of several technical issues that the Tax Commission raised with the Revenue and Taxation Interim Committee. The 3rd sub removes disclosure language related to the now expired frozen combined basic property tax rate. This change is consistent with the nature of the other technical changes we requested.

MOTION: Commissioner Rockwell moved that the Commission support HB 58 3rd Sub. Tax Modifications.

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

VII. Commissioners' Reports

Commissioner Valentine reported that the Tax Commission has made a budget presentation to the Governors office.

VIII. Executive Director's Report

Scott Smith reported on our employee recognition for 10, 20, 30, or 40 years of service with the State.

IX. Adjourn

Commission Chair Valentine adjourned the meeting at 9:14 a.m.

Approved on:

Attested: Chantay Asper

Executive Assistant

Utah State Tax Commission