

**UTAH STATE TAX COMMISSION
MEETING MINUTES**
9:00 a.m., Thursday, February 23, 2017
Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission
Michael J. Cragun – Commissioner
Robert P. Pero – Commissioner
Rebecca L. Rockwell – Commissioner
Barry Conover – Executive Director

Commission Office:

Christa Johnson, Commission Executive Assistant
Charlie Roberts, Public Information Officer

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. Call to Order

Commission Chair Valentine called the meeting to order at 9:01 a.m.

II. 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)

Commission Chair Valentine asked if anyone wished to address the Tax Commissioners. There were no comments.

III. Consider Commission Meeting minutes of Thursday, January 12, 2017

MOTION: Commissioner Pero moved to approve the Commission Meeting minutes of Thursday, January 12, 2017. The motion passed unanimously.

IV. Annual OPMA Training

Commissioner Cragun gave a presentation on Utah's Open and Public Meetings Act.

V. Consider Tax Commission positions on pending legislation

1. S.B. 249, Tax E-Filing Amendments

Commissioner Rockwell explained S.B. 249, Tax E-filing Amendments.

This bill requires employers to file quarterly withholding returns in an electronic format as required for the annual withholding reconciliation. The Tax Commission approached Senator Bramble about the need for this legislation because electronically filed reconciliation returns are

processed more quickly than the associated fourth quarter withholding returns that are not filed electronically.

The Utah State Tax Commission has also become aware that a legislative committee may consider a substitute bill to SB 249, which would extend electronic filing requirements to mineral production withholding taxes.

MOTION: Commissioner Rockwell moved that the Commission support S.B. 249, Tax E-filing Amendments, and as part of this motion moved that in the event the Legislature adopts a substitute bill to extend electronic filing requirements to mineral production withholding taxes, that the Commission also support this concept. The motion passed unanimously.

VI. Executive Director's Report

Mr. Conover thanked all of those for their work in the 2017 General Legislative Session.

Mr. Conover reported that a Regional Motor Vehicle Office will open in the new Carbon County Offices.

VII. Commissioners' Reports

Commissioner Rockwell and Commission Chair Valentine echoed Mr. Conover's comments for those Tax Commission employees who have been involved in the 2017 General Legislative Session.

VIII. Adjourn to Closed Session

MOTION: Commissioner Cragun moved that the Commissioners meet in closed session to discuss pending or reasonably imminent litigation. The motion passed with Commission Chair Valentine, Commissioner Cragun, Commissioner Pero, and Commissioner Rockwell voting aye.

IX. Return to Open Session

Commission Chair Valentine called the meeting back to order at 9:51 a.m.

X. Consider approving stipulation and settlement agreement for Dalbo v. Utah State Tax Commission, Utah Supreme Court, Case No. 20160898-SC

MOTION: Commissioner Cragun moved to approve the stipulation and settlement agreement as presented in the closed meeting, for Dalbo v. State Tax Commission, Utah Supreme Court, Case No. 20160898-SC. The motion passed unanimously.

XI. Adjourn

Commission Chair Valentine adjourned the meeting at 9:52 a.m.

Approved on: Thursday, March 23, 2017

Attested: Christa Johnson

Executive Assistant, Utah State Tax Commission