

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Thursday, June 8, 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 *Excused*
Rebecca L. Rockwell – Commissioner
Scott Smith – Deputy Executive Director

Commission Office:

Christa Johnson, 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. Call to Order

Commission Chair Valentine called the meeting to order at 9:00 a.m. and noted that Commissioner Pero is excused.

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 Approving Open and Closed Commission Meeting minutes of Thursday, May 25, 2017

MOTION: Commissioner Cragun moved to approve the Open and Closed Commission Meeting Minutes of Thursday, May 25, 2017. The motion passed unanimously.

IV. Publication Revisions

1. Pub 25. Sales and Use Tax General Information
2. Pub 62. Sales Tax Information for Telecommunication Service Providers

Commissioner Rockwell explained that in the 2017 Legislative General Session S.B. 17, requires the Utah State Tax Commission to place substantive changes to a publication on a Tax Commission agenda.

There were no comments.

V. Consider Amending Administrative Rules *[action item]*

1. Rule R861-1A-16. Utah State Tax Commission Management Plan Pursuant to Utah Code Ann. Section 59- 1-207
2. Rule R884-24P-24. Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918 through 59-2-924

Commissioner Rockwell stated that the rules were published in the Utah Bulletin on May 1, 2017 and the public comment period ended on May 31, 2017. We have received no public comments.

Rule R861-1A-16. Utah State Tax Commission Management Plan Pursuant to Utah Code Ann. Section 59- 1-207. The proposed amendment provides that the commission retains authority for litigation, and requires the executive director to advise the commission on matters under litigation, and to inform the commission of settlement offers that have been received on matters under litigation.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R861-1A-16. Utah State Tax Commission Management Plan. The motion passed unanimously.

Rule R884-24P-24. Form for Notice of Property Valuation and Tax Changes Pursuant to Utah Code Ann. Sections 59-2-918 through 59-2-924. The proposed amendment deletes formulas and definitions for new growth that have been superseded by 2016 General Session HB 25, and deletes language indicating how the calculation of ad valorem property tax revenues budgeted by a taxing entity shall be calculated since statutory language mandating that calculation be set forth in rule was deleted in 2016 HB 25.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R884-24P-24. Form for Notice of Property Valuation and Tax Changes. The motion passed unanimously.

VI. Pending or Reasonably Imminent Litigation

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

Approved on: June 19, 2017

Attested: Christa Johnson

Executive Assistant, Utah State Tax Commission