

**UTAH STATE TAX COMMISSION
MEETING MINUTES**

9:00 a.m., Wednesday, April 18, 2018

Commission Hearing Room 1025, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

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 9:04 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 Approving Special Commission meeting minutes of February 26, 2018

MOTION: Commissioner Pero moved to approve the Special Commission meeting minutes of February 26, 2018. The motion passed unanimously.

IV. Approve submission of proposed rule amendments to Division of Administrative Rules for publication in Utah Register

1. Rule R861-1A-31. Declaratory Orders

Commissioner Rockwell stated that the following proposed rule amendment is for the Commission to consider and submit for publication to the Division of Administrative Rules. The rule will be published in the Utah Bulletin on May 15, 2018, and the public comment period will end on June 14, 2018.

Rule R861-1A-31. Declaratory Orders. The proposed amendment deletes language that indicated when a party with standing may petition for a declaratory order since Section 63G-4-503 provides the criteria for petitioning a declaratory order. Commissioner Rockwell noted that the rule was previously approved to be sent up in January. The rule that was originally approved was missing the fiscal impact matrix which is a new requirement for submitting rules.

MOTION: Commissioner Rockwell moved to submit the proposed rule amendment R861-1A-31. Declaratory Orders, to the Division of Administrative Rules. The motion passed unanimously.

V. Consider Publication Revision

1. Publication 14: Withholding Tax Guide
2. Publication 23: Vehicle Property Assessment Fees
3. Publication 36: Abatement, Deferral and Exemption Programs for Individuals

Commission Chair Valentine asked if anyone had public comments on the publication revisions. There were no comments.

VI. Commissioners' Reports

Commissioner Valentine reported that the IRS announced a one-day extension for filing federal returns due to computer problems at the IRS and the Utah State Tax Commission will also allow an additional day for taxpayers to file and pay their 2017 state income taxes. Taxpayers will have until 11:59 p.m. on Wednesday, April 18, to both pay and file their state returns without penalty.

VII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:11 a.m.

Approved on:

Attested: Christa Johnson

Executive Assistant, Utah State Tax Commission