

**UTAH STATE TAX SPECIAL COMMISSION
MEETING MINUTES**

4:00 p.m., Thursday, March 14, 2019

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

Participating:

John L. Valentine – Commission Chair
Michael J. Cragun – Commissioner
Rebecca L. Rockwell – Commissioner
Lawrence C. Walters – Commissioner
Scott W. Smith – Executive Director

Commission Office:

Jennifer Franklin, 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 4:14 p.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 called for public comments; there were none.

III. Consider Approving Commission Meeting Minutes of February 28, 2019

MOTION: Commissioner Walters moved to approve the Commission Meeting Minutes of February 28, 2019. The motion passed unanimously.

IV. Consider Commission action on matters related to 2019 General Session S.B. 263, Property Tax Definition Amendment.

Commissioner Valentine stated that bill S.B. 263 directly relates to a case that is before the Commission on a Motion for Reconsideration. A waiver was executed by all parties on the afternoon of 3/13/19, therefore this meeting was set for a time that complies with the 24 hour notice required by the Open Meetings Act. It was determined that the waiver executed was not broad enough to discuss the case in an open public setting.

MOTION: Commissioner Rockwell moved that the Commission support delaying the effective date of 2019 General Session S.B. 263, Property Tax Exemption Amendment, until July 1, 2020. As part of this motion, the Commission moves to support working with interested parties during the 2019 interim to address issues related to S.B. 263. The motion passed unanimously.

V. Commissioners' Reports

There were no reports.

VI. Executive Director's Report

There was no report.

VII. Adjourn

MOTION: Commissioner Cragun moved that the Commissioners adjourn. The motion passed unanimously.

Commission Chair Valentine adjourned the meeting at 4:20 p.m.

Approved on: March 28, 2019

Attested: Jennifer Franklin

Executive Assistant, Utah State Tax Commission