**UTAH STATE TAX COMMISSION**
**MEETING MINUTES**
9:00 a.m., Thursday, July 14th, 2022
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

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

**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 by
+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.

**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 were no public comments.

**III. Consider approving Commission Meeting Minutes of June 23, 2022.**

**MOTION:** Commissioner Cragun moved to approve the Commission Meeting Minutes of June 23, 2022. The motion passed unanimously.

**IV.** Consider amending Administrative Rules. *[action item]*

*Commissioner Rockwell*: The following rules were published in the Utah State Bulletin on May 15, 2022 and the public comment period ended on June 14, 2022:

1. R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507.
2. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

The following rule was published in the Utah State Bulletin on June 1, 2022 and the public comment period ended on July 1, 2022:

1. R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302

We did not receive any public comments on any of these rules.

1. Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302. This amendment to R877-23V-14 makes technical changes and clarifies that the sign required in each motor vehicle dealership to disclose dealer documentary service fees must state the actual dollar amount of the dealer documentary service fee as set forth in the dealer's contract of sale or lease agreement.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302.

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

2. Rule R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507. This amendment to R877-23V-16 authorizes the division to replace a lost or stolen dealer, dismantler, manufacturer, remanufacturer, or transporter license plate upon request instead of only after the plate has expired. The rule amendment also provides that the replacement is subject to availability and is issued at the discretion of the division.

MOTION: Commissioner Rockwell moved to adopt the amendment to Rule R877-23V-16. Replacement or Renewal of Lost or Stolen Special Plates Pursuant to Utah Code Ann. Section 41-3-507.

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

3. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004. This amendment to R884-24P-66 limits what constitutes a factual error for purposes of when a county must accept a late filed application to appeal the valuation or equalization of real

property. The rule amendment removes errors in classifications related to certain property tax exemptions from constituting a factual error.

MOTION: Commissioner Rockwell moved to adopt the amendment to R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-1001 and 59-2-1004.

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

## V. Commissioners' Reports

Commissioners Valentine, Cragun, and Rockwell attended the county assessor summer workshop. They enjoyed talking to the assessors while there.

## VI. Executive Director's Report

Scott Smith announced that July 1st we went live with our agency reorganization.

## VII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:16 a.m.

**Approved on: August 11, 2022**
**Attested:** Chantay Asper
Executive Assistant
Utah State Tax Commission