UTAH STATE TAX COMMISSION
MEETING MINUTES
9:00 a.m., Thursday, August 25th, 2022
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:
John L. Valentine – Commission Chair – In person
Michael J. Cragun – Commissioner - Remote
Rebecca L. Rockwell – Commissioner – In person
Scott Smith – Executive Director - Remote

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 August 11, 2022.

MOTION: Commissioner Cragun moved to approve the Commission Meeting Minutes of August 11, 2022. The motion passed unanimously.

IV. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in Utah State Bulletin *[action item]*

1. R884-24P-33. 2023 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The rule will be published in the Utah State Bulletin on September 15, 2022 and the public comment period will end on October 17, 2022.

1. R884-24P-33. 2023 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. authorizes the State Tax Commission to make rules that define classes of items considered to be personal property and to provide valuation percent good schedules to value personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation that affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. The proposed rule amendment modifies the percent good schedules. These changes will take effect on January 1, 2023.

MOTION: Commissioner Rockwell moved to submit the proposed amendments to Rule 884-24P-33. 2023 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107, to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

V. Consider Publication Revisions

1. Publication 14: Withholding Tax Guide Utah Withholding Information and Tax Tables

VI. Commissioners' Reports

No Report

VII. Executive Director's Report

Scott Smith announced that the Tax Commissions main building is getting new stucco this fiscal year.

VIII. Adjourn

Commission Chair Valentine adjourned the meeting at 9:08 a.m.

Approved on: 9/22/22
Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission