UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday July 10th, 2025
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – In Person
Michael J. Cragun – Commissioner – In Person
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
Deanna Herring – Executive Director – Via Zoom

Commission Office:
Chantay Asper, Executive Assistant – Via Zoom
Jeanell Collings, Legal Secretary – In Person
Jason Gardner – Deputy Executive Director – Via Zoom
Mike Lee – Deputy Executive Director – Via Zoom
Tracy Nuttall – Legislative Liaison – Via Zoom
Frank Hales – Senior Director – Via Zoom
Alex Urosevic – Economist – Via Zoom

I. Join Zoom Meeting:

https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=83167893823
Meeting ID: 743 719 3782
Passcode: 8fN54hj!

Dial in: +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 9:03 a.m.

III. 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 for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission.

There was no public comment

IV. Consider approving Commission Meeting Minutes of June 5, 2025. *[action item]*

MOTION: Commissioner Fresques moved to approve the open and closed Commission Meeting Minutes of June 5, 2025.

The motion passed unanimously.

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

1. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.

   Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules. The amended rules will be published in the Utah State Bulletin on August 1, 2025 and the mandatory public comment period will end on September 2, 2025.

1. R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1001, and 59-2-1004.
   This proposed rule amendment fulfills a requirement in 2024 HB 288, Rollback Tax Amendments, that the commission make rules to establish the circumstances under which a late filed appeal may be allowed to the county board of equalization of a county assessor's determination or denial under the Urban Farming Assessment Act. Under current statute, an appeal must be filed within 60 days of a county assessor's determination or denial. The rule amendment allows an additional extension of up to 60 days if certain requirements are met. This rule amendment matches the extension period currently allowed for the Farmland Assessment Act under Rule 66.

   MOTION *Commissioner Rockwell:* I move to submit the proposed amendments to R884-24P-66. County Board of Equalization Procedures and Appeals Pursuant to Utah Code Ann. Sections 59-2-516, 59-2-1713, 59-2- 59-2-1001, and 59-2-1004 to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VI. Consider Publication Revisions

1. Publication 56: Sales Tax Information for Lodging Providers

VI. Commissioners' Reports

Commissioner Fresques noted that it was nice to see so many Tax Commission employees back in the office.
Commissioner Valentine spoke about other agency will be moving into the third floor of the Tax Commission building

VII. Executive Director's Report

Deanna Herring and Jason Gardner were headed to Hurricane to meet with the employees that work in that office

VIII. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:13 a.m.

Approved on: August 14th, 2025

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission