UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday October 23rd, 2025
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – Via Zoom
Rebecca L. Rockwell – Commissioner – In Person
John T. Deeds – Commissioner – In Person
Deanna Herring – Executive Director – In Person

Commission Office:
Chantay Asper, Executive Assistant – In Person
Jason Gardner – Deputy Executive Director – In Person
Mike Lee – Deputy Executive Director – Via Zoom
Tracy Nuttall – Legislative Liaison – In Person
Jennifer Hansen – Senior Director – Via Zoom
Josh Nielson – Director – In Person
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

Commissioner Rockwell 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 September 24th, 2025. *[action item]*

MOTION: Commissioner Deeds moved to approve Commission Meeting Minutes of September 24th, 2025.

Commissioner Rockwell took a roll call vote and the motion passed unanimously.

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

1. R865-6F-26. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-7-609.
2. R865-9I-41. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-10-1006.
3. R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107, 59-12-111, and 59-12-118.
4. R865-19S-68. [Premiums]Donations, Gifts, Rebates, and Coupons Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.
5. R865-9I-34, Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220; and R884-24P-5, Abatement, Deferral, Exemption, or Relief under the Property Tax Act Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904
6. R873-22M-17. Standards for State Impound Lots Pursuant to Utah Code Ann. Section 41-1a-1101.

Commissioner Rockwell: The following rules were published in the Utah State Bulletin September 1st, 2025 and the public comment period ended on October 1st, 2025. We did not receive any public comments on these rules.

I. R865-6F-26. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-7-609. This proposed rule amendment makes changes to the historic preservation corporate franchise tax credit requested from the State Historic Preservation Office, including:

1) changing language that implies the State Historic Preservation Office may approve a nomination to the National Register for Historic Places to clarify the State Historic Preservation Office and applicant roles in applying for the National Register of Historic Places or as a building in a National Register Historic District;
2) consistent with statute, requiring that project work eligible for the tax credit is completed in accordance with the federal standards of Rehabilitation;
3) clarifying that the tax credit may be claimed for the tax year in which the applicant receives final certification for the project from the State Historic Preservation Office; and
4) replacing references to Utah Division of State History with references to the State Historic Preservation Office.

Additionally, the rule has been rewritten to better describe the process of applying for and receiving the tax credit and resolve minor drafting issues.

MOTION: Commissioner Deeds moved to adopt the amendments to R865-6F-26. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-7-609.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

2. R865-9I-41. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-10-1006. This proposed rule amendment makes changes to the historic preservation individual income tax credit requested from the State Historic Preservation Office, including:

    1) changing language that implies the State Historic Preservation Office may approve a nomination to the National Register for Historic Places to clarify the State Historic Preservation Office and applicant roles in applying for the National Register of Historic Places or as a building in a National Register Historic District;
    2) consistent with statute, requiring that project work eligible for the tax credit is completed in accordance with the federal standards of Rehabilitation;
    3) clarifying that the tax credit may be claimed for the tax year in which the applicant receives final certification for the project from the State Historic Preservation Office; and
    4) replacing references to Utah Division of State History with references to the State Historic Preservation Office.

    Additionally, the rule has been rewritten to better describe the process of applying for and receiving the tax credit and resolve minor drafting issues.

    MOTION: Commissioner Deeds moved to adopt the amendments to R865-9I-41. Historic Preservation Tax Credits Pursuant to Utah Code Ann. Section 59-10-1006.

    Commissioner Rockwell took a roll call vote and the motion passed unanimously

3. R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107, 59-12-111, and 59-12-118. This proposed rule amendment removes an exception in the rule that allows a business that collects less than $1,000 in sales tax in a calendar year to file a sales and use tax return annually because the exception is not supported by current statute. The amendment also rewrites existing rule language that requires a seller to file a sales and use tax return regardless of whether any tax is due, and removes language redundant with statute that specifies the type of return filed by a remote seller and the extension of a return due date if the date falls on a Saturday, Sunday, or legal holiday.

MOTION: Commissioner Deeds moved to adopt the amendments to R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107, 59-12-111, and 59-12-118.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

4. R865-19S-68. [Premiums]Donations, Gifts, Rebates, and Coupons Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103. This proposed rule amendment re-writes and clarifies existing rule language regarding donations, gifts, rebates and coupons. The amendment generalizes, simplifies, and clarifies existing language without making substantive changes.

   MOTION: Commissioner Deeds moved to adopt the amendments to R865-19S-68. [Premiums]Donations, Gifts, Rebates, and Coupons Pursuant to Utah Code Ann. Sections 59-12-102 and 59-12-103.

   Commissioner Rockwell took a roll call vote and the motion passed unanimously

5. R865-9I-34, Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220; and R884-24P-5, Abatement, Deferral, Exemption, or Relief under the Property Tax Act Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904.

   The proposed rule amendment repeals Section R865-9I-34, Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220, and recodifies Section R884-24P-5, Abatement, Deferral, Exemption, or Relief under the Property Tax Act Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904, combining the language from both sections and rewriting all of the language to clarify intent and reflect modern drafting style.

   The proposed rule amendment also fulfills a requirement in 2024 HB 266, Property Tax Code Relief Amendments, that the commission make rules to establish the circumstances under which the commission or a county may extend the deadline for filing an application for a homeowner's credit for good cause. 2025 HB 20, Property Tax Code Recodification, further expanded the deadline extension for good cause to all relief allowed under Title 59, Chapter 2a, Property Tax Relief Through Property Tax, which takes effect on January 1, 2026. The rule amendment allows late filing of all applications for relief under the new chapter in case of a medical emergency, death of an immediate family member, or other extraordinary or unanticipated circumstance, and allows for an appeal to the commission if an application is denied for not meeting one or more of those grounds.

Finally, the proposed rule amendment updates all of the citations changed as a result of the recodification of the property tax relief code sections in 2025 HB 20, Property Tax Code Recodification.

MOTION: Commissioner Deeds moved to adopt the amendments to R865-9I-34, Property Tax Relief For Individuals Pursuant to Utah Code Ann. Sections 59-2-1201 through 59-2-1220; and R884-24P-5, Abatement, Deferral, Exemption, or Relief under the Property Tax Act Pursuant to Utah Code Ann. Sections 59-2-1202, 59-2-1801, 59-2-1804, 59-2-1902, and 59-2-1904.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

6. R873-22M-17. Standards for State Impound Lots Pursuant to Utah Code Ann. Section 41-1a-1101. This proposed rule amendment adjusts current rule language to conform to 2025 HB 261, Towing Modifications, which authorizes certain individuals to take possession of a life essential item in a vehicle at a state impound lot or yard. The rule changes require that an individual show evidence of statutory authorization to take possession of a life essential item and also allow for an individual to access a vehicle to obtain personal identification to prove statutory authorization.
In response to requests from the Utah Towing Association, the rule amendment also changes existing language to clarify the requirements imposed on a state impound lot or yard and adds the following:
   1) visibility requirements for the sign that identifies a lot or yard;
   2) adequate lighting standards for the entire lot or yard;
   3) fencing standards for separating activity not directly related to state impounds;
   4) weed height restrictions; and
   5) response time requirements for a lot or yard that is authorized to maintain multiple storage areas managed by a central office facility.

   Finally, the rule amendment rewrites existing rule language to resolve minor drafting issues and modernize the drafting style.

   MOTION: Commissioner Deeds moved to adopt the amendments to R873-22M-17. Standards for State Impound Lots Pursuant to Utah Code Ann. Section 41-1a-1101.

   Commissioner Rockwell took a roll call vote and the motion passed unanimously

VI. Consider County Board of Equalization requests for the extension of the time period for a county board of equalization to make a decision on an appeals *[action item]*

Commissioner Deeds: The Commission received a written request from the Salt Lake County Board of Equalization, Carbon County Board of Equalization, and Davis County Board of Equalization to extend the time period set by Utah Code Ann. §59-2-1004(7)(c)

to make a decision on appeals received by the application deadline set by Utah Code Ann. §59-2-1004(3)(a). The Boards explained that they are unable to process within 60 days following the board's receipt of the taxpayer's application due to the large number of 2025 appeals filed. The Counties asked the Commission to extend the time period for making a decision on appeals they received by September 15, 2023 to:

Salt Lake County – March 31st, 2026
Carbon County – December 15th, 2025
Davis County – December 31st, 2025

MOTION: Commissioner Deeds moved to approve the County Board of Equalization's request to extend the time period for making a decision on appeals as it is listed on the agenda.

Commissioner Rockwell took a roll call vote and the motion passed unanimously

II. Commissioners' Reports

None

III. Executive Director's Report

None

IV. Adjourn

MOTION: Commissioner Valentine moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:28 a.m.

Approved on: November 13th, 2025

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission