UTAH STATE TAX COMMISSION
APPROVED MINUTES

11:00 a.m., Wednesday January 14th, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:
Chantay Asper - Executive Assistant – Via Zoom
Jason Gardner – Deputy Executive Director – Via Zoom
Tracy Nuttall – Director of Leg. Affairs – 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

Commissioner Valentine called the meeting to order at 11:00 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 December 23, 2025 *[action item]*

DRAFT

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of December 23, 2025.
The motion passed unanimously

V. Consider Tax Commission positions on 2025 General Session pending legislation *[action item]*

1. HB 57

- Standardizes terms used to refer to the weight of a vehicle;
- Discontinues the issuance of special interest vehicle license plates, while allowing those currently with a special interest vehicle license plate to continue using their plate while they own the vehicle;
- Clarifies that the calculation of the statewide average rack price of a gallon of motor fuel only includes the terminal prices in Salt lake City and Cedar City.
- Clarifies the length of the registration period for vehicles in a rental car fleet;
- Clarifies that owner may only receive 1 license plate for a motorcycle, trailer, or street legal ATV;
- Exempts a street legal ATVs that is not equipped with an odometer from the requirement to complete an odometer disclosure statement; and
- Corrects a technical drafting error in a sales tax earmark.

MOTION: Commissioner Rockwell moved that the Commission makes a favorable recommendation of the parts of the bill that the Commission requested.

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

2. HB 77

- Requires the mineral production tax return and mineral tax withholding forms to be filed electronically;
- Clarifies that a mineral producer must report mineral production withholding on form 1099;
- Harmonizes the penalties that apply if a mineral producer fails to file a Form 1099 for mineral production tax withholding with the penalty provisions that apply to an employer that fails to file a W-2 or 1099;
- Modifies the definition of "indigent individual," as applied to property tax relief, by removing language that limits a finding of extreme hardship to counties;
- Allows a taxpayer to appeal a county's denial of the taxpayer's application for property tax relief on the basis of late filing;
- Consolidates a list of all privilege tax exemptions within the privilege tax statute;

- Clarifies that the definition of "Utah unrelated business income," as applied to the corporate income tax of a non-profit, includes allocated income;
- Creates a process that certain sales tax revenue can be distributed to a newly-incorporated municipality for up to 180 days while the new municipality performs the actions required to impose the tax directly;
- Increases the weight-based motor vehicle exemption for the motor vehicle rental tax from 12k to 14k lbs to harmonize it with changes made in the Motor Vehicle Code;
- Modifies the motor vehicle exemptions for the tourism, recreation, cultural, convention, and airport facilities tax to match the exemptions for the motor vehicle rental tax;
- Requires a taxing entity to provide notice of the reauthorization of certain local option sales taxes to the State Tax Commission within a certain period before the reauthorization takes effect;
- Prohibits the State Tax Commission from enforcing a reauthorized local option sales tax unless the taxing entity provides timely notice of the reauthorization;

MOTION: Commissioner Rockwell moved that the Commission makes a favorable recommendation of the parts of the bill that the Commission requested.

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

VI. Consider Publication Revisions

1. Publication 9: How to Register and Title Your Vehicle in Utah

VII. Commissioners' Reports

None

VIII. Executive Director's Report

Deanna announced that we have a new website and wanted to thank all those who worked on the new website. The URL for the website is still the same tax.utah.gov.

IX. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 11:16 a.m.

Approved on: 2/5/26

Attested: Chantay Asper
Executive Assistant