UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday, February 12th, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:
Chantay Asper - Executive Assistant – Via Zoom
Jason Gardner – Deputy Executive Director – Via Zoom
Mike Lee – Deputy Executive Director - Via Zoom
Josh Nielson – Director Property Tax – Via Zoom
Tracy Nuttall – Director of Leg. Affairs – Via Zoom
Jeanell Collings – Clerk – In Person

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 9:00 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 February 5th, 2026 *[action item]*

MOTION: Commissioner Deeds moved to approve the Commission Meeting Minutes of February 5th, 2026.
The motion passed unanimously

V. Consider Tax Commission positions on 2026 General Session pending legislation *[action item]*

1. HB 22 Vintage Vehicle Amendments 3nd Sub

In September, the tax commission presented to the Transportation Interim Committee regarding the vintage vehicle program. During the presentation, we highlighted the complexity of the vintage vehicle provisions in the motor vehicle code. While the tax commission did not request legislation in our presentation, we appreciate the clarifications made the vintage vehicle provisions of the motor vehicle code in Third Substitute HB 22, Vintage Vehicle Amendments, because they reduce complexity and simplify administration of the program. Specifically, we support:

- restructuring the existing vintage vehicle program into a new "classic vehicle" program;
- elimination of some of the more complex, use-based qualification standards; and
- enactment of an age-based distinction that is simple for the public to understand and easier for the motor vehicle division to administer.

The tax commission was not involved in the following changes in HB 22, Vintage Vehicle Amendments:

- elimination of the issuance of a special group license plate for a vintage vehicle;
- removal of the exemption for a vintage vehicle from the voluntary contribution to the historical support special group license plate;
- an exemption for all motor vehicles made in 1995 or earlier from the emissions inspection program; and
- an exemption for a motor vehicle that cannot be tested with an on-board diagnostic system from the emissions inspection program.

MOTION: Commissioner Rockwell moved that the Commission support the provisions of Third Substitute HB 22, Vintage Vehicle Amendments, pertaining to restructuring the vintage vehicle program into a new “classic vehicle” program, eliminating some of the more complex, use-based qualification standards, and enacting an age-based distinction.

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

VI. Commissioners’ Reports

Commission Valentine mentioned that yesterday at noon was halfway through the legislative session. He thanked everyone for their support during the session.

VII. Executive Director's Report

None

VIII. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:10 a.m.

Approved on: 3/12/26

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission