UTAH STATE TAX COMMISSION
APPROVED MINUTES

9:00 a.m., Thursday, June 11th, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – In Person
John T. Deeds – Commissioner – In Person
Jason Gardner – Deputy Executive Director – In Person

Commission Office:
Chantay Asper - Executive Assistant – In Person
Alex Urosevic – Economist – Via Zoom
Josh Nielson – Property Tax Director – Via Zoom
Devin Scott – Senior Director – In Person
Tracy Nuttall – Legislative Liaison – 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 Rockwell 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)

Commissioner Rockwell 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 April 23rd, 2026 *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of April 23rd, 2026.
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. R861-1A-32. Mediation Process Pursuant to Utah Code Section 63G-4-102.
2. R865-19S-43. Sales to or by Religious and Charitable Institutions Pursuant to Utah Code Ann. Section 59-12-104.

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 July 1, 2026 and the mandatory public comment period will end on July 31, 2026.

1. R861-1A-32. Mediation Process Pursuant to Utah Code Section 63G-4-102. R861-1A-32 outlines the requirements for mediation within state agency action under the Utah Administrative Procedures Act. The rule amendment requires that when a party participates in mediation to settle an appeal, the person must have authority to settle and also participate in good faith.

MOTION: Commissioner Deeds moved to submit the proposed amendments to R861-1A-32. Mediation Process Pursuant to Utah Code Section 63G-4-102. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

2. R865-19S-43. Sales to or by Religious and Charitable Institutions Pursuant to Utah Code Ann. Section 59-12-104. Last session, the Legislature passed 2026 S.B. 276, Veteran Organization Amendments, sponsored by Senator Ann Millner. The bill allows an entity that is exempt from federal income taxation under Section 501(c)(3) or (19) of the Internal Revenue Code to claim an exemption from Utah sales and use tax as a religious or charitable institution. To reflect the changes in SB 276, the rule amendment expands the sales and use tax exemption to include an organization recognized by the Internal Revenue Service under Section 501(c)(19) of the Internal Revenue Code. The amendment also makes technical updates to the rule language.

MOTION: Commissioner Deeds moved to submit the proposed amendments to R865-19S-43. Sales to or by Religious and Charitable Institutions Pursuant to Utah Code Ann. Section 59-12-104. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VI. Consider Publication Revisions

1. Publication 25: Sales and Use Tax General Information

VII. Commissioners' Reports

None

VIII. Executive Director's Report

Jason Gardner updated everyone on CCE moving into our building. CCE was going to come August 1st but now it looks like the second or third week of August.

IX. Adjourn

MOTION: Commissioner Fresques moved to adjourn the meeting. The motion passed unanimously. Commissioner Rockwell adjourned the meeting at 9:15 a.m.

Approved on: July 9th 2026

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission