UTAH STATE TAX COMMISSION
APPROVED MINUTES

1:00 p.m., Thursday, August 13th, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair- In Person
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
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
Josh Nielson – Property Tax Division Director – Via Zoom
Gina Holder – Tax Examiner Manager – Via Zoom
Alex Urosevic – Economist – Via Zoom
Tracy Nuttall – Legislative Liaison – In Person
Jennifer Hansen – Senior Director – In Person
Randolph Prawitt – Tax Administration – Via Zoom
Curtis Williams – Tax Examiner – Via Zoom
Lucas Hendrickson – Property Tax Director – 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 1:00 p.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 July 9th, 2026 *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of July 9th, 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. R884-24P-33, 2027 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107.

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 September 1, 2026 and the mandatory public comment period will end on October 1, 2026.

1. R884-24P-33, 2027 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. UCA Section 59-2-107 authorizes the State Tax Commission to make rules that define classes of items considered to be personal property and provide valuation percent good schedules to value personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation that affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. This proposed rule amendment modifies the percent good tables for the 2027 calendar year.

   MOTION: Commissioner Rockwell moved to submit the proposed amendments to R861-1A-32. R884-24P-33, 2027 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-107. to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

VI. Consider amending Administrative Rules. *[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 rules were published in the Utah State Bulletin on July 1st, 2026 and the public comment period ended on July 31st, 2026. We did not receive any public comments on these rules.

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 Rockwell moved to adopt the amendments to R861-1A-32. Mediation Process Pursuant to Utah Code Section 63G-4-102.

Commissioner Valentine 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 Rockwell moved to adopt the amendments to R865-19S-43. Sales to or by Religious and Charitable Institutions Pursuant to Utah Code Ann. Section 59-12-104.

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

VII. Consider a Request for Rule Making to R884-24P-7 Assessment of Mining Properties Pursuant to Utah Code Ann. Section 59-2-201.

MOTION: Commissioner Rockwell moved to deny this rulemaking request and recommend that the individuals that requested the change in the rule reach out the revenue and taxation committee of the legislator if they want further action taken. The Commission will send out a letter to this effect.

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

VIII. Consider Publication Revisions

1. Publication 25: Sales and Use Tax General Information

2. Publication 42: Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property
3. Publication 65: Tax Information for Cigarettes, Tobacco Products, Nicotine Products and Electronic Cigarette Products

IX. Commissioners' Reports

Commissioner Valentine reported that Utah is hosting WSATA this year. We are going to encourage tax commission employees who would benefit from this conference to attend.

X. Executive Director's Report

None

XI. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commissioner Rockwell adjourned the meeting at 1:16 p.m.

Approved on: August 27, 2026

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission