

Strategic Plan



FY 2026 - 2029

**UTAH STATE TAX COMMISSION
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tax.utah.gov





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EXECUTIVE SUMMARY



TAX COMMISSION MISSION

"Promote tax and motor vehicle law compliance."

Through his "Built Here – Second Term Strategic Plan," Governor Cox is committed to three goals centered on people, place, and prosperity. The Utah State Tax Commission (USTC) plays a key role in the third goal of prosperity by offering our expertise and participating in collaborative problem solving.

We focus our efforts on diligently managing our state resources to ensure that the processes and technologies governing Utah's tax and motor vehicle laws are efficient and effective, while meeting the needs of our customers. The Tax Commission's mission is to promote tax and motor vehicle law compliance. In that simple statement, we strive to listen to our customers and provide responsive, responsible, and excellent service.

Daily, we work to fulfill our mission through three goals:

1. Make compliance easier by promoting innovation and leveraging technology.
2. Enhance the customer experience by fostering relationships with community partners, facilitating effective contacts, increasing customer support options, and providing greater access to Utah's rural communities.
3. Promote a quality work environment by empowering employees, providing sound leadership, and integrating performance management.

By knowing who our customers are, namely any person, business, or local entity that has a tax and/or motor vehicle connection with the state of Utah, the Governor, the legislature, our executive branch partners and other stakeholders, and our coworkers, we are able to better understand their needs and provide excellent customer service at every opportunity. At the heart of our agency are over 700 dedicated employees — some of the hardest working, most technically-skilled, and dedicated workers in the state. We are here to help our customers and make compliance easier.

The Tax Commission's Strategic Plan details how we plan to accomplish our mission. It reflects the priorities that are important to the State of Utah and helps us to ensure an excellent customer experience to all those we serve. We are ready to help!

Deanna Herring
Executive Director,
Utah State Tax Commission

WHO WE ARE



The Utah Constitution establishes the State Tax Commission in Article 13, section 6. Of the four Commission members, only two may belong to the same political party. With the consent of the Senate, the Governor appoints each commissioner to a four-year term.

Utah Code Ann., Title 59, *Revenue and Taxation*, provides for the composition of the commission based on the qualifications of the members and requires the Governor to designate one of

the commissioners as chairperson of the Commission. Additionally, Title 59 requires the commission to appoint an executive director who, through both statute and an administrative or management plan, hires additional staff to perform the agency's duties and responsibilities, which also includes duties under Utah Code Ann., Titles 41, Chapter 1a, *Motor Vehicle Act* and Chapter 3, *Motor Vehicle Business Regulation Act*.

Duties & Functions

The Tax Commission's constitutional and statutory duties include the following:

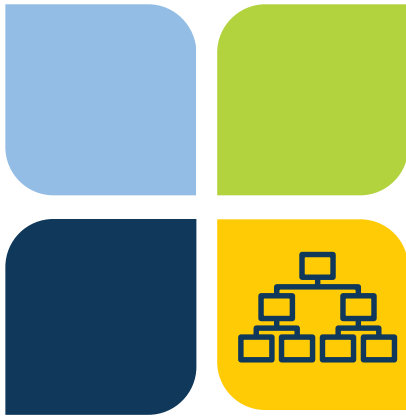
- Administers and supervises Utah's tax and motor vehicle laws.
- Assesses mines and public utilities
- Adjusts and equalizes property valuation and assessment among counties.
- Has other powers and performs other duties as provided by statute.

In order to perform these duties, the Tax Commission:

- Receives and deposits tax revenue.
- Manages and distributes sales and other taxes for local government and other entities.
- Processes Utah tax returns.
- Updates and maintains taxpayer information.
- Reviews tax returns for accuracy.

- Performs audits to ensure compliance.
- Helps taxpayers resolve filing and account problems.
- Oversees county property assessments and tax systems.
- Appraises and assesses public utilities, mines and transportation companies.
- Registers and titles Utah motor vehicles and motor carriers.
- Regulates the motor vehicle sales industry.
- Enforces motor vehicle laws.
- Provides information to the public about Utah tax laws and rates.
- Works closely with government, civic and industry partners.

The Tax Commission employs over 700 full-time equivalent employees in its operations.



Tax Commission Organization

The commissioners oversee the Tax Commission's organization through the Office of the Commission.



OFFICE OF THE COMMISSION

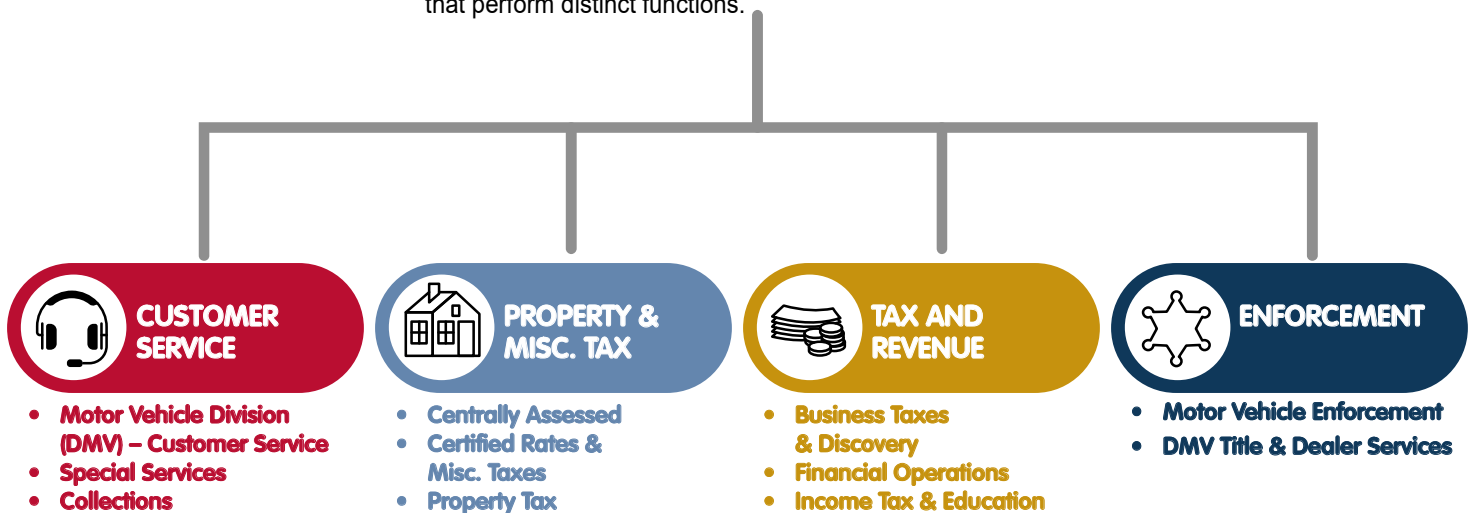
- Appeals
- Internal Audit
- Economics & Statistics

Because the commissioners hear tax and motor vehicle appeals, state law requires them to appoint an executive director in order to insulate them from agency influence. Under a management plan, the divisions report to the executive director, creating a structure known as the administrative side of the Tax Commission.



ADMINISTRATION

The executive director oversees the day-to-day operations of the Tax Commission. In addition to the administrative function, the agency is divided into four functional areas, each of which contains divisions that perform distinct functions.





Office of the Commission

The Office of the Commission conducts administrative hearings on state tax and motor vehicle matters. Taxpayers who disagree with decisions of a Tax Commission division and/or a county board of equalization may appeal to the Tax Commission, which has final review authority of the administrative appeals process. Taxpayers may appeal a final Tax Commission decision, after exhausting all administrative remedies, to a district court or the Utah State Supreme Court. In addition, the Office of the Commission performs internal audits of the Tax Commission through an Internal Audit Unit. Finally, the Office of the Commission has an Economic and Statistical Unit that performs data and economic analysis, prepares fiscal impact responses, and assists in the appeals process.



Administration

The Administration area provides services and support to all functional areas of the Tax Commission.

Administration performs:

- Security, privacy and disclosure functions.
- Assessment and improvement of customer experience.
- Oversight of tax and motor vehicle computer systems¹.
- Legislation Implementation.
- Media relations.
- Forms design.
- Management of tax information and instructions.
- Website design and management.
- Budget planning and management.
- With DFCM, management of all agency buildings and offices.
- Human resources and other staffing duties.



Customer Services Functional Area

The Customer Services functional area provides customer support for many areas, including delinquent taxes and the DMV.

DMV – Customer Services Division

DMV-Customer Services provides services to the public for all motor vehicle transactions with a focus on excellent customer service. DMV's primary duty is to title, register and issue license plates to Utah

vehicles, including passenger vehicles, trucks, trailers, motorcycles, motor homes, off-highway vehicles, boats and snowmobiles. The division also assists motor vehicle dealers in titling and registering the vehicles they sell.

Special Services Division

The Special Services Division provides support services for collection activities and manages the Collections Contact Center, which handles all inbound communication on collection issues. Support services include bankruptcy, garnishments special events, waivers and offers-in-compromise. This support allows collection agents to focus on working with customers to resolve their balances.

Collections Division

The Collections Division collects delinquent accounts where a lien has been issued and possible legal action may occur. The focus is on collections through excellent customer experience and working with customers to pay delinquent balances in a timely manner.



¹ FAST Enterprises, LLC (FAST), is a third-party vendor that developed, owns, and is the provider of Utah's tax and motor vehicle systems, GenTax and VADRS. FAST has been a long-term partner for support and improvement of these systems for the past 19 years. The tax system is used by 35 states and 14 municipal governments, as well as 3 Canadian provinces and 6 additional countries. The motor vehicle system is used in 22 states.



Property & Miscellaneous Tax Functional Area

The Property & Miscellaneous Tax functional area performs its duties through three divisions.

Centrally Assessed Division

The Centrally Assessed Division performs the direct appraisal and assessments of all multi-county or multi-state properties including transportation company properties, properties of public utilities and airlines, geothermal resources, and mining properties. Centrally assessed property includes property of power companies, railroads, airlines, pipelines, oil and gas, metal mines, coal mines, sand and gravel, and other non-metal mines.

Certified Rates & Miscellaneous Taxes Division

The Certified Rates & Miscellaneous Taxes Division oversees Utah's certified tax rate process, and consults with and monitors the county auditors and treasurers regarding statutory requirements for this process. The miscellaneous tax sections educate, assist and audit taxpayers who file miscellaneous taxes, including taxes or fees on beer and liquor, brine shrimp harvesting, fuel, motor fuel, special fuel, aviation fuel, insurance premiums, self-insurers, radioactive waste and



the environmental assurance fee. The division also administers the International Fuel Tax Agreement (IFTA).

The division enforces Utah's cigarette and tobacco, electronic cigarette and nicotine product, and cannabinoid (CBD) licensing and tax laws through audits, inspections and education to distributors.

Property Tax Division

The Property Tax Division provides oversight of county property assessments and tax systems, performs assessment/sales ratio studies, and conducts performance reviews of county appraisal systems. This division also provides technical assistance and develops Standards of Practice for local assessment, and tax collection, as well as farmland assessment evaluation and classification.

The education section provides appraisal education and training for all state and county appraisers. The mineral section

performs federal and state audits of mining and oil and gas severance tax, as well as mineral production tax withholding, to ensure compliance.

The personal property section provides statutory auditing services for Utah counties to audit local business personal property accounts. It also recommends annual updates to personal property valuation guides and schedules.



Tax and Revenue Functional Area

The Tax and Revenue Functional Area is responsible for:

- Providing timely and accurate information to local taxing authorities.
- Processing tax applications and returns and depositing tax payments.
- Correcting returns with errors so they can post to the tax systems.
- Giving accurate information to taxpayers, both over the phone and in writing.
- Reducing noncompliance and issuance of improper refunds.
- Educating taxpayers through reviews and examinations to reduce repeat errors.
- Investigating tax fraud cases through the Criminal Investigation Unit.

Three divisions carry out these functions:

Business Taxes and Discovery Division

The Business Taxes and Discovery Division enhances sales and use tax and corporate tax compliance through taxpayer training, outreach programs, reviews and examinations. Reviews and examinations focus on educating taxpayers to reduce errors and to level the playing field for those who are not complying with their tax responsibilities.



Financial Operations Division

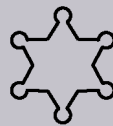
The Financial Operations Division receives, extracts and examines all incoming returns, documents and correspondence. They deposit all tax and fee payments. They capture return documents into the tax systems and review and approve account applications and maintain account demographics. They also perform error corrections to ensure accurate information is posted to the tax systems. This division records and classifies revenue and reconciles it to the general ledger. Acting in a

fiduciary capacity for various local government entities, this division accounts for and distributes assets held by the state for various local government entities.

Finally, this division assesses financial conditions and operating results by comparing current cash flows and actual results to previous years.

Income and Education Division

The Income and Education Division provides assistance to taxpayers with tax obligations and tax questions. A team of tax examiners assists CPAs and tax preparers who have more complex tax questions. They offer outreach training and tools such as webinars, frequently asked questions and a chatbot that helps with tax filing and questions. They also review and examine income, partnership and withholding returns to help customers comply with tax laws and perform an upfront review of returns to ensure refunds are not issued in error.



Enforcement

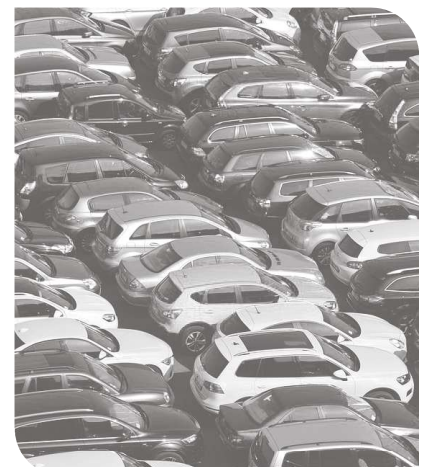
The Enforcement Functional Area provides title and dealer enforcement and customer service through two divisions.

Motor Vehicle Enforcement Division

The Motor Vehicle Enforcement Division licenses and regulates the motor vehicle industry by issuing and renewing all types of motor vehicle dealer and related licenses and investigating motor vehicle related crimes, such as odometer fraud and title fraud and any motor vehicle-related fraud committed by licensed automobile dealers under Utah Code, Title 41, Chapter 3, *Motor Vehicle Business Regulation Act*.

DMV Title & Dealer Services

The DMV Title & Dealer Services Division helps licensed tow yards and other law enforcement agencies return impounded vehicles to their rightful owners. In addition, they review all out-of-state vehicle titles that come into Utah for title validity, salvage concerns, and any other fraudulent title trends.



WHAT DRIVES US



Mission

Promote tax and motor vehicle law compliance.



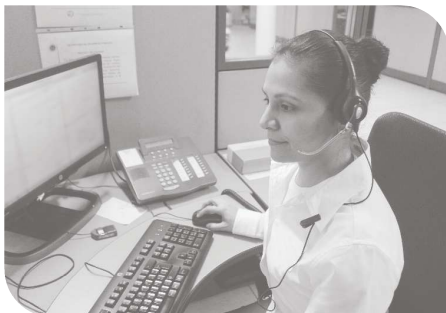
Vision

Provide valuable customer service by making compliance easier, noncompliance harder, and by protecting sensitive customer information.



Values

- Public trust
- Quality and accuracy
- Efficiency and effectiveness
- Job expertise and knowledge with consistent and dependable application of laws, rules, practices and procedures
- Integrity, including honesty, trustworthiness and respect for self and others
- Clear, meaningful and concise communication with customers
- Self-motivated employees and environments that encourage innovation
- Empowered employees with corresponding accountability



AGENCY GOAL ONE

GOAL 1



Make compliance easier by **Promoting Innovation and Leveraging Technology.**

OBJECTIVE 1

Develop a culture of technological innovation and process improvement in order to ensure services meet increasing growth and demand.

Strategies

- 1 Develop, enhance and support innovative electronic tools to assist customers in timely, effective, efficient and convenient service delivery and completion.

OBJECTIVE 2

Ensure our systems are up-to-date and secure.

Strategies

- 1 Be sure budget requests and allocations meet technology and data management needs, and manage vendor contracts to ensure the agency can perform its core mission of protecting sensitive tax and motor vehicle information.
- 1 Continuously develop, monitor and gauge our privacy and security protocols and practices to ensure customer information is protected and secure.

Goal 1 Performance Measures

- Develop and continuously review services and processes to assess online completion, with the goal of providing our customers more convenient, timely and efficient ways of complying with the law, thereby having their service needs met.
- Track specific metrics to evaluate e-services and program uses.
 - Improve paperless customer service delivery methods.
 - Regularly assess security permissions to ensure access to systems is restricted on a need-to-know basis, using the principle of least privilege, where only those that need access to certain systems or processes have that access to perform their job functions.
 - Perform regular budget examinations, looking from 18 months up to 10 years into the future, to make sure that agency technology, personnel and other administrative and management budget needs have been considered, forecasted and managed.



AGENCY GOAL TWO

GOAL 2



Enhance the Customer Experience

by fostering relationships with community partners, facilitating effective contacts, increasing customer support options, and providing greater access to Utah's rural communities.

OBJECTIVE 1

Be accessible and helpful to our customers through all forms of communication.

Strategies

- 📌 Provide direct assistance to customers by focusing on certain groups and individuals.
- 📌 Provide training and education to our customers.
- 📌 Elicit customer feedback to understand where we can improve.
- 📌 Use social media to inform and educate all customers.

OBJECTIVE 2

Guide, direct and help customers to become or remain compliant.

Strategies

- 📌 Perform reviews and checks to ensure required customer reporting and filings are timely and accurate.
- 📌 Provide customers directed guidance and communications.

OBJECTIVE 3

Timely perform all duties to ensure our customers receive useful services and information.

Strategies

- 📌 Ensure timely and accurate reports, distributions and forecasts.

OBJECTIVE 4

Develop and foster relationships with industry groups and professional organizations.

Strategies

- 📌 Conduct industry training.
- 📌 Create materials to provide education about specific programs.
- 📌 Participate in professional organizations (as appropriate).



Goal 2: Enhance the Customer Experience

—continued

OBJECTIVE 5

Ensure quality products and services.

Strategies

- 1 Perform internal quality control reviews.

Goal 2 Performance Measures

- Increase social media presence to provide customers guidance and direction on tax and motor vehicle information.
- Create and manage customer service outreach programs to provide education, ensure customers understand available e-services and self-help options, and ensure effective contacts have been made to help customers comply with applicable laws.
- Ensure statutorily required programs are timely, adequately tracked and managed.
- Regularly visit licensees to ensure adherence to license requirements and ensure their needs are addressed.
- Create programs focused on providing education and assistance to tax preparers, county assessors and other industry professionals.
- Monitor to ensure all agency processes are timely and accurately executed, including collections, distributions, refund processing, DMV branch office and dealer work, requested forecasting and other economic reports, case dispositions and appeals, license processing, property valuations and like duties, compliance and audit reports, and other direct customer contacts and processes.
- Expand and enrich our quality assurance review processes.



AGENCY GOAL THREE

GOAL 3



Promote a Quality Work Environment
by empowering employees, providing sound leadership, and integrating performance management.

OBJECTIVE 1

Facilitate employee professional development.

Strategies

- 1 Provide training opportunities to help employees improve their knowledge and skills, and to reduce employee stress.

OBJECTIVE 2

Develop unified performance goals and opportunities to connect, fostering personal and professional growth, ensuring quality customer services, and promoting cohesion throughout the agency.

Strategies

- 1 Provide performance goals to all employees that help guide and direct successful professional growth and develop better customer service skills.
- 1 Ensure building and workspace safety response measures are up-to-date and satisfied.
- 1 Look for culture-building opportunities to increase camaraderie.

OBJECTIVE 3

Improve work satisfaction by encouraging fluid work schedules that best fit both agency and employee needs.

Strategies

- 1 Continuously review services and processes to assess online completion, aiming to allow more remote and flexible work options for employees.





Goal 3: Promote a Quality Work Environment

—continued

OBJECTIVE 4

Effectively manage the agency by meeting all administrative requirements.

Strategies

- 1 Timely and accurately develop, manage, create and administer necessary and required reports and documents, assessments, reviews and other projects as required by law, rule and at the request of other parties as appropriate.

Goal 3 Performance Measures

- Promote, improve and review employee training programs (in-person, virtually, and web-based) in order to strengthen their professional skills and knowledge base, promoting confidence and work satisfaction, thus allowing them to better help customers.
- Require supervisors to undergo training (at least annually) focused on effective employee management and evaluation methods, quality communication, recognizing and retaining high-performance employees, addressing poor performance, and other principles that improve agency effectiveness.
- Manage the agency's pay-for-performance program plan, including quarterly employee written evaluations (discussing progress toward meeting expected goals, and providing guidance and direction), to help employees understand how their roles contribute to excellent customer service and fulfilling our mission by empowering employees to be successful in their professional growth.
- Ensure all agency-required mandates are fulfilled for building safety, continuity of programs, integrity of work product, and others as required, have been met.
- Continue assessing job duties and positions, taking into account new and improved innovations and changes in service delivery, for the purpose of increasing full- or part-time remote work flexibility.
- Continue looking for ways to build a culture of unity and camaraderie for the agency as a whole.
- Fulfill administrative reporting requirements as mandated by the Utah Code and administrative rules, Governor's Office, legislature, and others as required.

Fiscal Years 2025-2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
1 Enhance Customer Experience	Analyze, assess, and act upon customer service response outcome results and indicators to understand roadblocks and challenges in order to provide needed and desired services, measured in several ways including customer service feedback surveys and analysis tools by using Qualtrics products (both the website survey instrument and XM Discover), direct feedback from tax professionals, legislators, the Governor's office and other state partners, text message surveys, and other tools.	Operations: Customer Experience Team	Existing budget, DTS support & FAST	FY2026
2 Promoting Innovation and Leveraging Technology	Build opt-in program for text/email tax refund status updates.	Operations: Customer Experience Team	Budget request may be submitted, DTS support & FAST	FY2026
3 Enhance Customer Experience	Complete development of self-serve process through TAP to allow customer the ability access pertinent information from their accounts, including applicable changes in the law, filing deadlines/requirements, confirmations of return receipt and refund status, and other needs based on customer feedback.	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2026
4 Enhance Customer Experience	Complete self-review projects on four unique industry groups to educate taxpayers and improve compliance.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2026
5 Quality Work Environment/Sound Leadership	Conduct internal audit risk assessments to determine the level of agency risk in various areas of performance to ensure adequate internal and management controls exist; and communicate results to executive leadership and the commissioners.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2026
6 Quality Work Environment/Sound Leadership	Conduct internal audits at the request of agency leadership to investigate areas of risk; and communicate the audit results and recommendations to the commissioners and agency leadership as applicable to each audit.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2026

Strategic Plan Goal		Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
7	Quality Work Environment/Sound Leadership	Continue process to relocate Ogden DMV office to improve facilities, costs, and location.	Customer Services and Enforcement FAs: DMV Divisions	Will have current year supplemental budget request for relocation expenses	FY2026
8	Enhance Customer Experience	Continue to develop and deliver focused online training workshops for county elected officials, school districts, county administrators, special districts, and other taxing entities and their staff to provide education for enhanced and accurate compliance to statutory requirements.	Property & Misc. Tax FA: Subject matter experts	Existing budget	FY2026
9	Promoting Innovation and Leveraging Technology	Continue to provide support on the transition to DTS' new identify and access management solutions.	Agency: Systems Support Team	Existing budget & DTS support	FY2026
10	Enhance Customer Experience	Coordination between agency, DTS, and other governmental entities on data sharing agreements and legislation.	Agency: Systems Support Team	Existing budget & DTS support	FY2026
11	Enhance Customer Experience	Develop and implement ledger system to ensure complexities in revenue distribution required by statute are accurately determined and distributed on behalf of state and local jurisdictions.	Tax & Revenue FA: Financial Operations Division	Existing budget, DTS support & FAST	FY2026
12	Enhance Customer Experience	Develop customer self-review program for improved compliance with tobacco, e-cig and CBD laws.	Property & Misc Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget, DTS support & FAST	FY2026
13	Promoting Innovation and Leveraging Technology	Develop e-submission of religious and charitable sales tax refund requests (TC-62N) into Taxpayer Access Point (TAP).	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2026
14	Promoting Innovation and Leveraging Technology	Develop online impound vehicle disposition program for improved processes.	Enforcement FA: Motor Vehicle Division - Title & Dealer Services	Budget request may be submitted, DTS support & FAST	FY2026
15	Promoting Innovation and Leveraging Technology	Develop process for e-title project for dealers.	Customer Services FA: Motor Vehicle Division	Budget request may be submitted, DTS support & FAST	FY2026
16	Promoting Innovation and Leveraging Technology	Develop process to allow echeck payments from Quickbooks into Taxpayer Access Point (TAP).	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2026
17	Enhance Customer Experience	Develop, enhance, and conduct training courses (both on-site and in the field) to provide education to agency and county personnel to equip them with the necessary knowledge and skills to achieve licensed appraiser status and certification for Utah. The training also provides continuing education (CE) credits, helping attendees maintain their licenses and skill levels.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
18 Quality Work Environment/Sound Leadership	Develop, test, and put into production tax and motor vehicle systems adjustments from bills passed during previous and current fiscal year general legislative session: 69 bills in total ranging from GS 2020 to GS 2025.	Agency: Systems Support Team	Future budget or current year supplemental may be requested, DTS support & FAST as applicable according to the law	FY2026
19 Enhance Customer Experience	Enforce the collection of tax on the sales of CBD products, including field audits and collaborating with the Department of Agriculture and Food.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
20 Enhance Customer Experience	Enforce tobacco master settlement agreement by performing field audits and site inspections and reviewing for adherence to escrow payments from the non-participating cigarette manufacturers to ensure payments are being placed in the escrow account as required under the agreement.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
21 Promoting Innovation and Leveraging Technology	Enhance process for online renewals to allow more motor vehicle types.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2026
22 Promoting Innovation and Leveraging Technology	Enhance process to notify customers of sold vehicle.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2026
23 Enhance Customer Experience	Enhance reporting tools to provide support and guidance on each county's data collection systems and processes to assist the counties in better understanding their own data and to accurately communicate that to the agency; this will allow the agency to provide better oversight.	Property & Misc. Tax FA: Property Tax Division	Existing Budget	FY2026
24 Enhance Customer Experience	Ensure sales tax compliance on: 1) motor vehicle purchases, 2) aircraft purchases, and 3) foreign purchases (as identified through Customs reports).	Tax & Revenue FA: Business Taxes and Discovery Division	May have a current year supplemental budget request & DTS support	FY2026
25 Promoting Innovation and Leveraging Technology	Evaluate agency's TIME (tolerate, invest, migrate, and eliminate) and SAFe (scaled agile framework) systems with DTS.	Agency: Executive Leadership Team	Existing budget & DTS support	FY2026
26 Quality Work Environment/Sound Leadership	Finalize Pay for Performance plan year, assess where all evaluations are rated for the year to be able to allocate the funds based on success level throughout the agency, perform calculations and employee increases and allocations, ensure accurate results, and submit to DHRM.	Operations: Budget Team	Existing budget	FY2026
27 Enhance Customer Experience	Generate, review and submit report to the legislature as required by law to show the results of increased enforcement of the Electronic Cigarette and Nicotine Product Licensing and Taxation Act.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
28 Enhance Customer Experience	Generate, review, and submit the Electronic Cigarette Product Registry Report to the legislature as required by law.	Property & Misc Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2026
29 Promoting Innovation and Leveraging Technology	Improve and expand data collection and analysis capabilities which will allow the agency to provide improved assessments for better tax rate certification. This impacts both centrally and locally assessed properties, as evidenced through property assessments and statistical reports the agency provides to the Governor's Office, legislature, and others as required.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget & DTS support may be needed	FY2026
30 Quality Work Environment/Sound Leadership	Maintain and conduct training programs for tobacco, CBD, and e-cig program staff.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
31 Promoting Innovation and Leveraging Technology	Maintain and update Certified Tax Rate system.	Property & Misc Tax FA: Systems group	Existing budget	FY2026
32 Enhance Customer Experience	Maintain Electronic Cigarette Product Registry.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
33 Promoting Innovation and Leveraging Technology	Maintain electronic licensing program and options for both dealer and sales representative licensees to allow downloads, apply for and renew online licenses, this will include management of the inspection process necessary for new licensees.	Enforcement FA: Motor Vehicle Enforcement Division	Budget request may be submitted from a restricted account, DTS support & FAST	FY2026
34 Enhance Customer Experience	Maintain Renewal Express, On-the-Spot (OTS), Vehicle Title Lien and Registration (TLR) programs.	Customer Services FA: Systems Team	Existing budget, DTS support & Tyler Technologies Utah (3rd party vendor)	FY2026
35 Promoting Innovation and Leveraging Technology	Maintain T-CAP and ongoing Salesforce licenses.	Commission: Staff as needed	Existing budget & DTS support	FY2026
36 Promoting Innovation and Leveraging Technology	Manage and develop active tax and motor vehicle public website system interfaces.	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2026
37 Enhance Customer Experience	Manage and develop websites, including changes, improvements, corrections, and other postings.	Operations: Web Development Team	Existing budget	FY2026
38 Enhance Customer Experience	Manage and track dealer license plate inventory orders to ensure all requirements under law are satisfied and appropriate, review and audit dealer plate sales for compliance, provide training to dealers and law enforcement on statutory requirements.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
39 Quality Work Environment/Sound Leadership	Manage retention schedule, including review and update record series as needed and identify personal identifiable information in each series for privacy program management; respond to privacy requests as needed.	Operations: Records and Privacy Team	Existing budget	FY2026
40 Quality Work Environment/Sound Leadership	Participate in and conduct Peace Officer Standards Training (POST) for officer certification.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2026
41 Quality Work Environment/Sound Leadership	Participate in IRS Safeguard Review (September 2025, every 3 years).	Operations: Security and Disclosure Team	Existing budget	FY2026
42 Enhance Customer Experience	Participate in National Crime Information Bureau to track trends regarding illegal motor vehicle activity (fraud and theft practices), improve our inspection process, and gather and participate in other industry enhancements and officer safety.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2026
43 Enhance Customer Experience	Perform all necessary types of vehicle identification number (VIN), dealership lot, body shop, state impound yard tow, crushers and dismantler, and dealer-sale files inspections.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2026
44 Quality Work Environment/Sound Leadership	Perform annual Incident Response & COOP tabletop exercise.	Operations: Emergency Preparedness Team	Existing budget	FY2026
45 Enhance Customer Experience	Perform revenue duties, including providing fiscal impact responses as requested by the legislature, provide economic indicator and state revenue forecasts; update data reports monthly, quarterly, and annually as needed; assist with legislative implementation; respond to data and analysis requests from the legislature, governor's office, and other entities; complete special projects as assigned by the commissioners; and serve as hearing officers and provide expert consultation and testimony in district court property tax cases for centrally assessed properties, as requested.	Commission: Economic and Statistical Unit	Existing budget	FY2026
46 Enhance Customer Experience	Perform sales tax check ups with customers to help them establish a process to ensure they satisfy filing and record requirements for correct tax reporting with the intent of reducing future errors.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2026
47 Enhance Customer Experience	Perform traffic stops and other necessary duties to enforce registration law requirements for vehicles safety/emission, auto theft, and tax collection purposes.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
48 Quality Work Environment/Sound Leadership	Prepare and submit annual budget, including compensation, technology, building, and other needs.	Operations: Budget Team	Budget request will be submitted	FY2026
49 Quality Work Environment/Sound Leadership	Prepare Agency Initiatives Quarterly Report.	Operations: Budget Team and Agency Leadership	Existing budget	FY2026
50 Enhance Customer Experience	Process petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; provide administrative support for administrative appeals hearings and related mediation and status conferences; provide administrative support for commission meetings; prepare documents for the commissioners and administrative law judges; and perform other administrative and clerical duties, as requested.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2026
51 Enhance Customer Experience	Process tax returns and refunds timely while maintaining quality processing standards.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2026
52 Quality Work Environment/Sound Leadership	Provide guidance to staff based on established goals, track progress and adjust strategies as needed for growth and collaboration.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2026
53 Enhance Customer Experience	Provide joint division efforts to better educate and inform customers by using website how-to guides and videos, publishing monthly webinars, developing and holding Tax Roadshows throughout the state, promoting the practitioner hotline, and other methods.	Tax & Revenue FA: Income Tax and Education & Business Taxes and Discovery Divisions	Existing budget	FY2026
54 Enhance Customer Experience	Receive petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; hold formal administrative appeals hearings and related mediation and status conferences consistent with Utah Administrative Procedures Act, Utah Tax Code, Utah Motor Vehicle statutes and applicable Utah Administrative Rules; draft, deliberate and issue resulting Commission orders.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
55 Enhance Customer Experience	Receive private letter ruling (PLR) requests based on fact specific situations, which are not under appeal; perform administrative law judge researches and analyze statutes and administrative rules to interpret the law and provide guidance to the taxpayer regarding the applicability of the law to the taxpayer's specific situation; communicate the analysis with divisions and other interested parties as necessary; perform a full commission review; and submit final PLR to taxpayer.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2026
56 Quality Work Environment/Sound Leadership	Renewal of maintenance and support agreement for FAST products (Utah's tax and motor vehicle systems).	Operations: Budget Team	Current year supplemental budget request will be submitted	FY2026
57 Promoting Innovation and Leveraging Technology	Research possible alternative solutions for processing paper checks.	Operations: Security Team	Budget request may be submitted, DTS support & FAST	FY2026
58 Enhance Customer Experience	Research topics and issues that are lacking in the statewide property tax valuation community, including both centrally and locally assessed property. Prepare and provide presentations for the three day Assessor School Training that is statutorily required by the agency to sponsor, attended by elected county officials, county office staff, agency staff and commissioners, county contractors, and legislators.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2026
59 Quality Work Environment/Sound Leadership	Review and discuss long-term legislative planning items for proposal to the legislature.	Operations: Policy, Planning and Public Affairs Team	Existing budget	FY2026
60 Quality Work Environment/Sound Leadership	2025 General Legislative session bills (greatest impact in FY2026): 838 total bills reviewed for agency fiscal impact: 374 had no impact to the agency; 272 will require additional work for the agency but costs cannot be quantified; 192 had a dollar impact for agency administration that was documented in the bill's fiscal note;	Operations: Agency Legislative Response Team	Existing budget & DTS support	FY2026
61 Quality Work Environment/Sound Leadership	Review performance measures for adjustment as needed; report on previous years' measures.	Operations: Budget Team	Existing budget	FY2026
62 Promoting Innovation and Leveraging Technology	Review program return edits to determine if manual intervention is needed.	Tax & Revenue FA: Financial Operations and Income Tax and Education Divisions	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
63 Quality Work Environment/Sound Leadership	Review withholding filing process and penalty assessment dates to enhance customer compliance.	Operations: Customer Experience Team	Existing budget	FY2026
64 Quality Work Environment/Sound Leadership	Update Annual Report and Strategic Plan.	Operations: Reporting	Existing budget	FY2026
65 Promoting Innovation and Leveraging Technology	Upgrade tax (GenTax) and motor vehicle (VADRS) CORE systems - this project will span from September 2024 to December 2025.	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2026
66 Promoting Innovation and Leveraging Technology	Develop and utilize reports using Google Analytics 360 Software used to get insights on how customers are using our websites.	Agency: Systems Support Team	May have a current year supplemental budget request	FY2026
67 Promoting Innovation and Leveraging Technology	Assess high speed printer for replacement as it is at end of life.	Operations: Budget and Security team	May have a current year supplemental budget request	FY2026
68 Enhance Customer Experience	Begin developing direct to distributor program for tobacco stamp issuance and distribution.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget, DTS support & FAST	FY2026
69 Promoting Innovation and Leveraging Technology	Build online vendor registration process for special events.	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2026
70 Enhance Customer Experience	Complete transaction time study for motor vehicle transactions to allow for better employee performance measurements and customer service improvements.	Customer Services FA: Systems Team	Existing budget, DTS support & FAST	FY2026
71 Quality Work Environment/Sound Leadership	Implement short term rental identification process	Tax & Revenue FA: Business Taxes and Discovery Division	Budget request will be submitted, DTS support & FAST	FY2026
72 Enhance Customer Experience	Continue enhancements to online DMV appointment scheduler based on customer feedback.	Customer Services FA: Motor Vehicle Division	Existing budget & DTS support	FY2026
73 Quality Work Environment/Sound Leadership	Monitor workload increase of the property tax rate certification process from increased taxing entities, new Public Infrastructure Districts and new tax increment type diversions.	Property & Misc. Tax FA: Property Tax Division	May have a current year supplemental budget request	FY2026
74 Enhance Customer Experience	Develop and deliver focused online training workshops for county elected officials, school districts, county administrators, special districts, and other taxing entities and their staff to provide education for enhanced and accurate compliance to statutory requirements.	Property & Misc. Tax FA: Subject matter experts	Existing budget	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
75 Promoting Innovation and Leveraging Technology	Maintain electronic licensing program and options for both dealer and sales representative licensees to allow downloads, apply for and renew online licenses, this will include management of the inspection process necessary for new licensees.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget, DTS support & FAST	FY2026
76 Enhance Customer Experience	Finalize garage project in DMV (VADRS) system allowing customer accounts to manage all vehicles together.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2026
77 Enhance Customer Experience	Integration of QR codes in tax collection notices for payment accuracy and promote the ability for customers to create self-service payment agreements	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2026
78 Enhance Customer Experience	Modify existing PACT ACT report to require electronic filing of cigarette and electronic cigarette products.	Enforcement FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
79 Quality Work Environment/Sound Leadership	Project focusing on an in-depth review of accounts receivable to improve processes for increasing delinquent tax collections	Customer Services FA: Collections Division	Existing budget	FY2026
80 Promoting Innovation and Leveraging Technology	Provide support on the transition to DTS' new identify and access management solutions.	Agency: Systems Support Team	Existing budget & DTS support	FY2026
81 Promoting Innovation and Leveraging Technology	Windows 11 update, including deployment and update of capable computers as needed in the agency.	Operations: Budget Team	Existing budget & DTS support	FY2026
82 Quality Work Environment/Sound Leadership	Provide joint sales tax motor vehicle training to improve employee skills and knowledge on motor vehicle sales tax issues.	Customer Services FA: Training Team	Existing budget	FY2026
83 Promoting Innovation and Leveraging Technology	Replace, upgrade, and test new credit card readers.	Operations: Security Team	Existing budget & DTS support	FY2026
84 Enhance Customer Experience	Enhance DMV office signage for improvements based on customer feedback.	Customer Services FA: Motor Vehicle Division	Existing budget & DFCM	FY2026
85 Promoting Innovation and Leveraging Technology	Coordinate including tax and motor vehicle services into the Citizen Portal, including Verifiable Digital Credentials.	Agency: Systems Support Team	Existing budget & DTS support	FY2026
86 Promote a Quality Work Environment	Replace main Tax Commission building's original cubicles and furniture	Budget request will be submitted	May have a current year supplemental budget request	FY2026
87 Promoting Innovation and Leveraging Technology	Implement web 2.0 in VADRS and GenTax	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2026
88 Promoting Innovation and Leveraging Technology	Maintain system to communicate location of impounded vehicles with designated and other necessary parties' systems and determine actions necessary to process the vehicles out of impound.	Enforcement FA: Motor Vehicle Division - Title & Dealer Services	Existing budget, DTS support, FAST & 3rd party vendors as necessary	FY2026

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
89 Promoting Innovation and Leveraging Technology	Evaluate agency's internal programs that rely on ACCESS database: update and convert to other programs as appropriate	Agency: Systems Support Team	Existing budget & DTS support	FY2026
90 Promoting Innovation and Leveraging Technology	Evaluate agency's internal templates that rely on Microsoft Excel. Determine what templates are still needed and the process to update templates in the future	Agency: Systems Support Team	Existing budget & DTS support	FY2026
91 Quality Work Environment/Sound Leadership	Update standard unit calculation on DMV county contract based on current transaction times	Customer Services FA: Motor Vehicle Division	Existing budget & DTS support	FY2026
92 Enhance Customer Experience	Rework temporary dealer permits to implement print on demand	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget & DTS support	FY2026
93 Enhance Customer Experience	Finish development and implementation of AI chatbot to provide employees with access to more comprehensive responses to customer questions	Agency: Customer Service Support Teams	Existing budget & DTS support	FY2026
94 Quality Work Environment/Sound Leadership	Develop and implement training programs and procedures for tobacco program staff.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
95 Quality Work Environment/Sound Leadership	Develop and implement training programs and procedures for CBD program staff.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
96 Enhance Customer Experience	Provide education to customers and promote DMV e-services to enhance the customer experience and opportunities for service.	Customer Services FA: Motor Vehicle Division	Existing budget	FY2026
97 Quality Work Environment/Sound Leadership	Develop and implement training programs and procedures e-cig program staff.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2026
98 Promoting Innovation and Leveraging Technology	Review inefficiencies and as appropriate implement AI driven solutions to make the processes more efficient .	Agency: Customer Service Support Teams	Existing budget	FY2026
1 Enhance Customer Experience	Analyze, assess, and act upon customer service response outcome results and indicators to understand roadblocks and challenges in order to provide needed and desired services, measured in several ways including customer service feedback surveys and analysis tools by using Qualtrics products (both the website survey instrument and XM Discover), direct feedback from tax professionals, legislators, the Governor's office and other state partners, text message surveys, and other tools.	Agency: Customer Service Support Teams	Existing budget, DTS support & FAST	FY2027

Strategic Plan Goal		Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
2	Promoting Innovation and Leveraging Technology	Build intrastate fleet renewal process in the motor vehicle portal (MVP).	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2027
3	Enhance Customer Experience	Complete self-review projects on four unique industry groups to educate taxpayers and improve compliance.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2027
4	Quality Work Environment/Sound Leadership	Conduct internal audit risk assessments to determine the level of agency risk in various areas of performance to ensure adequate internal and management controls exist; and communicate results to executive leadership and the commissioners.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2027
5	Quality Work Environment/Sound Leadership	Conduct internal audits at the request of agency leadership to investigate areas of risk; and communicate the audit results and recommendations to the commissioners and agency leadership as applicable to each audit.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2027
6	Enhance Customer Experience	Continue to develop (as needed) and adjust self-serve process through TAP to allow customer the ability access pertinent information from their accounts, including applicable changes in the law, filing deadlines/requirements, confirmations of return receipt and refund status, and other needs based on customer feedback.	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2027
7	Enhance Customer Experience	Continue to develop and deliver focused online training workshops for county elected officials, school districts, county administrators, special districts, and other taxing entities and their staff to provide education for enhanced and accurate compliance to statutory requirements.	Property & Misc. Tax FA: Subject matter experts	Existing budget	FY2027
8	Enhance Customer Experience	Coordination between agency, DTS, and other governmental entities on data sharing agreements and legislation.	Agency: Systems Support Team	Existing budget & DTS support	FY2027
9	Quality Work Environment/Sound Leadership	Monitor workload increase of the property tax rate certification process from increased taxing entities, new Public Infrastructure Districts and new tax increment type diversions.	Property & Misc. Tax FA: Property Tax Division	Budget request may be submitted	FY2027
10	Promoting Innovation and Leveraging Technology	Develop Accredited Standards Committee X9 levy standard with third party processors to allow a paperless process as is being done in other FAST states, greatly improving the process.	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2027
11	Enhance Customer Experience	Maintain ledger system to ensure complexities in revenue distribution required by statute are accurately determined and distributed on behalf of state and local jurisdictions.	Tax & Revenue FA: Financial Operations Division	Existing budget, DTS support & FAST	FY2027

Strategic Plan Goal		Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
12	Promoting Innovation and Leveraging Technology	Implement process for e-title project for individuals.	Customer Services FA: Motor Vehicle Division	Budget request may be submitted, DTS support & FAST	FY2027
13	Promoting Innovation and Leveraging Technology	Develop process to automate tax payments through electronic fund transfer (EFT) automated clearing house (ACH) credit (TC-86) integrate into TAP.	Tax & Revenue FA: Financial Operations Division	Existing budget, DTS support & FAST	FY2027
14	Enhance Customer Experience	Develop, enhance, and conduct training courses (both on-site and in the field) to provide education to agency and county personnel to equip them with the necessary knowledge and skills to achieve licensed appraiser status and certification for Utah. The training also provides continuing education (CE) credits, helping attendees maintain their licenses and skill levels.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2027
15	Quality Work Environment/Sound Leadership	Develop, test, and put into production tax and motor vehicle systems adjustments from bills passed during previous and current fiscal year general legislative session: number of bills will be updated annually - GS 2026.	Agency: Systems Support Team	Future budget or current year supplemental may be requested, DTS support & FAST as applicable according to the law	FY2027
16	Enhance Customer Experience	Enforce tobacco master settlement agreement by performing field audits and site inspections and reviewing for adherence to escrow payments from the non-participating cigarette manufacturers to ensure payments are being placed in the escrow account as required under the agreement.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2027
17	Enhance Customer Experience	Enhance reporting tools to provide support and guidance on each county's data collection systems and processes to assist the counties in better understanding their own data and to accurately communicate that to the agency; this will allow the agency to provide better oversight.	Property & Misc. Tax FA: Property Tax Division	Existing budget	FY2027
18	Enhance Customer Experience	Ensure sales tax compliance on: 1) motor vehicle purchases, 2) aircraft purchases, and 3) foreign purchases (as identified through Customs reports).	Tax & Revenue FA: Business Taxes and Discovery Division	May have a current year supplemental budget request & DTS support	FY2027
19	Promoting Innovation and Leveraging Technology	Develop Accredited Standards Committee X9 levy standard with financial institutions to allow a paperless process as is being done in other FAST states, greatly improving the process.	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2027
20	Promoting Innovation and Leveraging Technology	Develop file transfer with payroll companies for garnishments.	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2027
21	Enhance Customer Experience	Finalize development and implementation of direct to distributor program for tobacco stamp issuance and distribution.	Property & Misc. Tax FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget, DTS support & FAST	FY2027

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
22 Promoting Innovation and Leveraging Technology	Evaluate agency's TIME (tolerate, invest, migrate, and eliminate) and SAFe (scaled agile framework) systems with DTS.	Agency: Executive Leadership Team	Existing budget & DTS support	FY2027
23 Quality Work Environment/Sound Leadership	Finalize Pay for Performance plan year, assess where all evaluations are rated for the year to be able to allocate the funds based on success level throughout the agency, perform calculations and employee increases and allocations, ensure accurate results, and submit to DHRM.	Operations: Budget Team	Existing budget	FY2027
24 Enhance Customer Experience	Generate, review and submit report to the legislature as required by law to show the results of increased enforcement of the Electronic Cigarette and Nicotine Product Licensing and Taxation Act.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2027
25 Enhance Customer Experience	Generate, review, and submit the Electronic Cigarette Product Registry Report to the legislature as required by law.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2027
26 Promoting Innovation and Leveraging Technology	Improve and expand data collection and analysis capabilities which will allow the agency to provide improved assessments for better tax rate certification. This impacts both centrally and locally assessed properties, as evidenced through property assessments and statistical reports the agency provides to the Governor's Office, legislature, and others as required.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget & DTS support may be needed	FY2027
27 Quality Work Environment/Sound Leadership	Maintain and conduct training programs for tobacco, CBD, and e-cig program staff.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2027
28 Promoting Innovation and Leveraging Technology	Maintain and update Certified Tax Rate system.	Property & Misc Tax FA: Systems group	Existing budget	FY2027
29 Promoting Innovation and Leveraging Technology	Maintain electronic licensing program and options for both dealer and sales representative licensees to allow downloads, apply for and renew online licenses, this will include management of the inspection process necessary for new licensees.	Enforcement FA: Motor Vehicle Enforcement Division	Budget request may be submitted from a restricted account, DTS support & FAST	FY2027
30 Enhance Customer Experience	Maintain Renewal Express, On-the-Spot (OTS), Vehicle Title Lien and Registration (TLR) programs.	Customer Services FA: Systems Team	Existing budget, DTS support & Tyler Technologies Utah (3rd party vendor)	FY2027
31 Promoting Innovation and Leveraging Technology	Maintain system to communicate location of impounded vehicles with designated and other necessary parties' systems and determine actions necessary to process the vehicles out of impound.	Enforcement FA: Motor Vehicle Division - Title & Dealer Services	Existing budget, DTS support, FAST & 3rd party vendors as necessary	FY2027

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
32 Promoting Innovation and Leveraging Technology	Maintain T-CAP and ongoing Salesforce licenses.	Commission: Staff as needed	Existing budget & DTS support	FY2027
33 Promoting Innovation and Leveraging Technology	Manage and develop active tax and motor vehicle public website system interfaces.	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2027
34 Enhance Customer Experience	Manage and develop websites, including changes, improvements, corrections, and other postings.	Operations: Web Development Team	Existing budget	FY2027
35 Enhance Customer Experience	Manage and track dealer license plate inventory orders to ensure all requirements under law are satisfied and appropriate, review and audit dealer plate sales for compliance, provide training to dealers and law enforcement on statutory requirements.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2027
36 Quality Work Environment/Sound Leadership	Manage retention schedule, including review and update record series as needed and identify personal identifiable information in each series for privacy program management; respond to privacy requests as needed.	Operations: Records and Privacy Team	Existing budget	FY2027
37 Quality Work Environment/Sound Leadership	Participate in and conduct Peace Officer Standards Training (POST) for officer certification.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2027
38 Enhance Customer Experience	Participate in National Crime Information Bureau to track trends regarding illegal motor vehicle activity (fraud and theft practices), improve our inspection process, and gather and participate in other industry enhancements and officer safety.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2027
39 Enhance Customer Experience	Perform all necessary types of vehicle identification number (VIN), dealership lot, body shop, state impound yard tow, crushers and dismantler, and dealer-sale files inspections.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2027
40 Quality Work Environment/Sound Leadership	Perform annual Incident Response & COOP tabletop exercise.	Operations: Emergency Preparedness Team	Existing budget	FY2027
41 Enhance Customer Experience	Perform revenue duties, including providing fiscal impact responses as requested by the legislature, provide economic indicator and state revenue forecasts; update data reports monthly, quarterly, and annually as needed; assist with legislative implementation; respond to data and analysis requests from the legislature, governor's office, and other entities; complete special projects as assigned by the commissioners; and serve as hearing officers and provide expert consultation and testimony in district court property tax cases for centrally assessed properties, as requested.	Commission: Economic and Statistical Unit	Existing budget	FY2027

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
42 Enhance Customer Experience	Perform sales tax check ups with customers to help them establish a process to ensure they satisfy filing and record requirements for correct tax reporting with the intent of reducing future errors.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2027
43 Enhance Customer Experience	Perform traffic stops and other necessary duties to enforce registration law requirements for vehicles safety/emission, auto theft, and tax collection purposes.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2027
44 Enhance Customer Experience	Pilot project for renewal kiosks located in DMV offices to allow customers to self-serve.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2027
45 Quality Work Environment/Sound Leadership	Prepare and submit annual budget, including compensation, technology, building, and other needs.	Operations: Budget Team	Budget request will be submitted	FY2027
46 Quality Work Environment/Sound Leadership	Prepare Agency Initiatives Quarterly Report.	Operations: Budget Team and Agency Leadership	Existing budget	FY2027
47 Enhance Customer Experience	Process petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; provide administrative support for administrative appeals hearings and related mediation and status conferences; provide administrative support for commission meetings; prepare documents for the commissioners and administrative law judges; and perform other administrative and clerical duties, as requested.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2027
48 Enhance Customer Experience	Process tax returns and refunds timely while maintaining quality processing standards.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2027
49 Quality Work Environment/Sound Leadership	Provide guidance to staff based on established goals, track progress and adjust strategies as needed for growth and collaboration.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2027
50 Enhance Customer Experience	Provide joint division efforts to better educate and inform customers by using website how-to guides and videos, publishing monthly webinars, developing and holding Tax Roadshows throughout the state, promoting the practitioner hotline, and other methods.	Tax & Revenue FA: Income Tax and Education & Business Taxes and Discovery Divisions	Existing budget	FY2027

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
51 Enhance Customer Experience	Receive petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; hold formal administrative appeals hearings and related mediation and status conferences consistent with Utah Administrative Procedures Act, Utah Tax Code, Utah Motor Vehicle statutes and applicable Utah Administrative Rules; draft, deliberate and issue resulting Commission orders.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2027
52 Enhance Customer Experience	Receive private letter ruling (PLR) requests based on fact specific situations, which are not under appeal; perform administrative law judge researches and analyze statutes and administrative rules to interpret the law and provide guidance to the taxpayer regarding the applicability of the law to the taxpayer's specific situation; communicate the analysis with divisions and other interested parties as necessary; perform a full commission review; and submit final PLR to taxpayer.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2027
53 Quality Work Environment/Sound Leadership	Relocate Farmington DMV office to join new regional center at the request of DFCM.	Customer Services and Enforcement FAs: DMV Divisions	May have current year supplemental budget request, DTS support (network design) & DFCM (logistics support)	FY2027
54 Quality Work Environment/Sound Leadership	Finalize relocation of Ogden DMV office to improve facilities, costs, and location.	Customer Services and Enforcement FAs: DMV Divisions	May request nonlapsing authority for one-time moving expenses appropriated in FY2026, DTS support (network design) & DFCM (logistics support)	FY2027
55 Quality Work Environment/Sound Leadership	Relocate Richfield DMV office to join new regional center at the request of DFCM.	Customer Services and Enforcement FAs: DMV Divisions	May have current year supplemental budget request, DTS support (network design) & DFCM (logistics support)	FY2027
56 Quality Work Environment/Sound Leadership	Renewal of maintenance and support agreement for FAST products (Utah's tax and motor vehicle systems).	Operations: Budget Team	Budget request may be submitted	FY2027

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
57 Enhance Customer Experience	Research topics and issues that are lacking in the statewide property tax valuation community, including both centrally and locally assessed property. Prepare and provide presentations for the three day Assessor School Training that is statutorily required by the agency to sponsor, attended by elected county officials, county office staff, agency staff and commissioners, county contractors, and legislators.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2027
58 Quality Work Environment/Sound Leadership	Respond to 2025 IRS Onsite Safeguard Review findings using the corrective action plan.	Operations: Security and Disclosure Team	May have a current year supplemental budget request (to remediate findings)	FY2027
59 Quality Work Environment/Sound Leadership	Review and discuss long-term legislative planning items for proposal to the legislature.	Operations: Policy, Planning and Public Affairs Team	Existing budget	FY2027
60 Quality Work Environment/Sound Leadership	2026 General Legislative session bills (greatest impact in FY2027): # of total bills reviewed, including subs: # had no impact to the agency; # will require additional work for the agency but costs cannot be quantified; # had a dollar impact for agency administration that was documented in the bill's fiscal note;	Operations: Agency Legislative Response Team	Existing budget & DTS support	FY2027
61 Quality Work Environment/Sound Leadership	Review performance measures for adjustment as needed; report on previous years' measures.	Operations: Budget Team	Existing budget	FY2027
62 Promoting Innovation and Leveraging Technology	Review program return edits to determine if manual intervention is needed.	Tax & Revenue FA: Financial Operations and Income Tax and Education Divisions	Existing budget	FY2027
63 Quality Work Environment/Sound Leadership	Update Annual Report and Strategic Plan.	Operations: Reporting	Existing budget	FY2027
64 Enhance Customer Experience	Build online portal in the Taxpayer Access Point (TAP) to submit Voluntary Disclosure Agreements requests and enhance them in the tax system (GenTax) to make it more efficient and user-friendly.	Customer Services FA: Special Services Division	Existing budget, DTS support & FAST	FY2027
65 Enhance Customer Experience	Enforce the collection of tax on the sales of CBD products, including field audits and collaborating with the Department of Agriculture and Food.	Enforcement FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2027
66 Enhance Customer Experience	Maintain Electronic Cigarette Product Registry.	Enforcement FA: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2027

Strategic Plan Goal		Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
67	Promoting Innovation and Leveraging Technology	Change GenTax and VADRS database to PostGres	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2027
68	Promoting Innovation and Leveraging Technology	Review inefficiencies and as appropriate implement AI driven solutions to make the processes more efficient .	Agency: Customer Service Support Teams	Existing budget	FY2027
1	Promoting Innovation and Leveraging Technology	Resolve issues relating to levy match to ensure efficient process and increase program participation.	Customer Services FA: Special Services Division	Budget request may be submitted, DTS support & FAST	FY2028
2	Enhance Customer Experience	Analyze, assess, and act upon customer service response outcome results and indicators to understand roadblocks and challenges in order to provide needed and desired services, measured in several ways including customer service feedback surveys and analysis tools by using Qualtrics products (both the website survey instrument and XM Discover), direct feedback from tax professionals, legislators, the Governor's office and other state partners, text message surveys, and other tools.	Agency: Customer Service Support Teams	Existing budget, DTS support & FAST	FY2028
3	Enhance Customer Experience	Complete self-review projects on four unique industry groups to educate taxpayers and improve compliance.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2028
4	Quality Work Environment/Sound Leadership	Conduct internal audit risk assessments to determine the level of agency risk in various areas of performance to ensure adequate internal and management controls exist; and communicate results to executive leadership and the commissioners.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2028
5	Quality Work Environment/Sound Leadership	Conduct internal audits at the request of agency leadership to investigate areas of risk; and communicate the audit results and recommendations to the commissioners and agency leadership as applicable to each audit.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2028
6	Enhance Customer Experience	Continue to develop (as needed) and adjust self-serve process through TAP to allow customer the ability access pertinent information from their accounts, including applicable changes in the law, filing deadlines/requirements, confirmations of return receipt and refund status, and other needs based on customer feedback.	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2028
7	Enhance Customer Experience	Continue to develop and deliver focused online training workshops for county elected officials, school districts, county administrators, special districts, and other taxing entities and their staff to provide education for enhanced and accurate compliance to statutory requirements.	Property & Misc. Tax FA: Subject matter experts	Existing budget	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
8 Enhance Customer Experience	Coordination between agency, DTS, and other governmental entities on data sharing agreements and legislation.	Agency: Systems Support Team	Existing budget & DTS support	FY2028
9 Enhance Customer Experience	Maintain ledger system to ensure complexities in revenue distribution required by statute are accurately determined and distributed on behalf of state and local jurisdictions.	Tax & Revenue FA: Financial Operations Division	Existing budget, DTS support & FAST	FY2028
10 Enhance Customer Experience	Develop, enhance, and conduct training courses (both on-site and in the field) to provide education to agency and county personnel to equip them with the necessary knowledge and skills to achieve licensed appraiser status and certification for Utah. The training also provides continuing education (CE) credits, helping attendees maintain their licenses and skill levels.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2028
11 Quality Work Environment/Sound Leadership	Develop, test, and put into production tax and motor vehicle systems adjustments from bills passed during previous and current fiscal year general legislative session: number of bills will be updated annually - GS 2027.	Agency: Systems Support Team	Future budget or current year supplemental may be requested, DTS support & FAST as applicable according to the law	FY2028
12 Enhance Customer Experience	Enforce the collection of tax on the sales of CBD products, including field audits and collaborating with the Department of Agriculture and Food.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2028
13 Enhance Customer Experience	Enforce tobacco master settlement agreement by performing field audits and site inspections and reviewing for adherence to escrow payments from the non-participating cigarette manufacturers to ensure payments are being placed in the escrow account as required under the agreement.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2028
14 Enhance Customer Experience	Enhance reporting tools to provide support and guidance on each county's data collection systems and processes to assist the counties in better understanding their own data and to accurately communicate that to the agency; this will allow the agency to provide better oversight.	Property & Misc. Tax FA: Property Tax Division	Existing budget	FY2028
15 Enhance Customer Experience	Ensure sales tax compliance on: 1) motor vehicle purchases, 2) aircraft purchases, and 3) foreign purchases (as identified through Customs reports).	Tax & Revenue FA: Business Taxes and Discovery Division	May have a current year supplemental budget request & DTS support	FY2028
16 Promoting Innovation and Leveraging Technology	Evaluate agency's TIME (tolerate, invest, migrate, and eliminate) and SAFe (scaled agile framework) systems with DTS.	Agency: Executive Leadership Team	Existing budget & DTS support	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
17 Quality Work Environment/Sound Leadership	Finalize Pay for Performance plan year, assess where all evaluations are rated for the year to be able to allocate the funds based on success level throughout the agency, perform calculations and employee increases and allocations, ensure accurate results, and submit to DHRM.	Operations: Budget Team	Existing budget	FY2028
18 Enhance Customer Experience	Generate, review and submit report to the legislature as required by law to show the results of increased enforcement of the Electronic Cigarette and Nicotine Product Licensing and Taxation Act.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2028
19 Enhance Customer Experience	Generate, review, and submit the Electronic Cigarette Product Registry Report to the legislature as required by law.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2028
20 Promoting Innovation and Leveraging Technology	Implement chatbot for the motor vehicle portal.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2028
21 Promoting Innovation and Leveraging Technology	Improve and expand data collection and analysis capabilities which will allow the agency to provide improved assessments for better tax rate certification. This impacts both centrally and locally assessed properties, as evidenced through property assessments and statistical reports the agency provides to the Governor's Office, legislature, and others as required.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget & DTS support may be needed	FY2028
22 Quality Work Environment/Sound Leadership	Maintain and conduct training programs for tobacco, CBD, and e-cig program staff.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2028
23 Promoting Innovation and Leveraging Technology	Maintain and update Certified Tax Rate system.	Property & Misc Tax FA: Systems group	Existing budget	FY2028
24 Enhance Customer Experience	Maintain Electronic Cigarette Product Registry.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2028
25 Promoting Innovation and Leveraging Technology	Maintain electronic licensing program and options for both dealer and sales representative licensees to allow downloads, apply for and renew online licenses, this will include management of the inspection process necessary for new licensees.	Enforcement FA: Motor Vehicle Enforcement Division	Budget request may be submitted from a restricted account, DTS support & FAST	FY2028
26 Enhance Customer Experience	Maintain Renewal Express, On-the-Spot (OTS), Vehicle Title Lien and Registration (TLR) programs.	Customer Services FA: Systems Team	Existing budget, DTS support & Tyler Technologies Utah (3rd party vendor)	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
27 Promoting Innovation and Leveraging Technology	Maintain system to communicate location of impounded vehicles with designated agent and other necessary parties' systems and determine actions necessary to process the vehicles out of impound.	Enforcement FA: Motor Vehicle Division - Title & Dealer Services	Existing budget, DTS support, FAST & 3rd party vendors as necessary	FY2028
28 Promoting Innovation and Leveraging Technology	Maintain T-CAP and ongoing Salesforce licenses.	Commission: Staff as needed	Existing budget & DTS support	FY2028
29 Promoting Innovation and Leveraging Technology	Manage and develop active tax and motor vehicle public website system interfaces.	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2028
30 Enhance Customer Experience	Manage and develop websites, including changes, improvements, corrections, and other postings.	Operations: Web Development Team	Existing budget	FY2028
31 Enhance Customer Experience	Manage and track dealer license plate inventory orders to ensure all requirements under law are satisfied and appropriate, review and audit dealer plate sales for compliance, provide training to dealers and law enforcement on statutory requirements.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2028
32 Quality Work Environment/Sound Leadership	Manage retention schedule, including review and update record series as needed and identify personal identifiable information in each series for privacy program management; respond to privacy requests as needed.	Operations: Records and Privacy Team	Existing budget	FY2028
33 Quality Work Environment/Sound Leadership	Participate in and conduct Peace Officer Standards Training (POST) for officer certification.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2028
34 Enhance Customer Experience	Participate in National Crime Information Bureau to track trends regarding illegal motor vehicle activity (fraud and theft practices), improve our inspection process, and gather and participate in other industry enhancements and officer safety.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2028
35 Enhance Customer Experience	Perform all necessary types of vehicle identification number (VIN), dealership lot, body shop, state impound yard tow, crushers and dismantler, and dealer-sale files inspections.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2028
36 Quality Work Environment/Sound Leadership	Perform annual Incident Response & COOP tabletop exercise.	Operations: Emergency Preparedness Team	Existing budget	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
37 Enhance Customer Experience	Perform revenue duties, including providing fiscal impact responses as requested by the legislature, provide economic indicator and state revenue forecasts; update data reports monthly, quarterly, and annually as needed; assist with legislative implementation; respond to data and analysis requests from the legislature, governor's office, and other entities; complete special projects as assigned by the commissioners; and serve as hearing officers and provide expert consultation and testimony in district court property tax cases for centrally assessed properties, as requested.	Commission: Economic and Statistical Unit	Existing budget	FY2028
38 Enhance Customer Experience	Perform sales tax check ups with customers to help them establish a process to ensure they satisfy filing and record requirements for correct tax reporting with the intent of reducing future errors.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2028
39 Enhance Customer Experience	Perform traffic stops and other necessary duties to enforce registration law requirements for vehicles safety/emission, auto theft, and tax collection purposes.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2028
40 Quality Work Environment/Sound Leadership	Prepare and submit annual budget, including compensation, technology, building, and other needs.	Operations: Budget Team	Budget request will be submitted	FY2028
41 Quality Work Environment/Sound Leadership	Prepare Agency Initiatives Quarterly Report.	Operations: Budget Team and Agency Leadership	Existing budget	FY2028
42 Enhance Customer Experience	Process petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; provide administrative support for administrative appeals hearings and related mediation and status conferences; provide administrative support for commission meetings; prepare documents for the commissioners and administrative law judges; and perform other administrative and clerical duties, as requested.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2028
43 Enhance Customer Experience	Process tax returns and refunds timely while maintaining quality processing standards.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2028
44 Quality Work Environment/Sound Leadership	Provide guidance to staff based on established goals, track progress and adjust strategies as needed for growth and collaboration.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
45 Enhance Customer Experience	Provide joint division efforts to better educate and inform customers by using website how-to guides and videos, publishing monthly webinars, developing and holding Tax Roadshows throughout the state, promoting the practitioner hotline, and other methods.	Tax & Revenue FA: Income Tax and Education & Business Taxes and Discovery Divisions	Existing budget	FY2028
46 Enhance Customer Experience	Receive petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; hold formal administrative appeals hearings and related mediation and status conferences consistent with Utah Administrative Procedures Act, Utah Tax Code, Utah Motor Vehicle statutes and applicable Utah Administrative Rules; draft, deliberate and issue resulting Commission orders.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2028
47 Enhance Customer Experience	Receive private letter ruling (PLR) requests based on fact specific situations, which are not under appeal; perform administrative law judge researches and analyze statutes and administrative rules to interpret the law and provide guidance to the taxpayer regarding the applicability of the law to the taxpayer's specific situation; communicate the analysis with divisions and other interested parties as necessary; perform a full commission review; and submit final PLR to taxpayer.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2028
48 Promoting Innovation and Leveraging Technology	Redevelop collection stages after Core 21 system upgrades.	Customer Services FA: Special Services Division	Budget request may be submitted, DTS support & FAST	FY2028
49 Enhance Customer Experience	Reexamine Collection of Motor Vehicle Fees contract with counties under the new central distribution and e-title process.	Customer Services FA: Motor Vehicle Division	Budget request may be submitted, DTS support & AGs	FY2028
50 Quality Work Environment/Sound Leadership	Relocate Vernal DMV office to join new regional center at the request of DFCM.	Customer Services and Enforcement FAs: DMV Divisions	May have current year supplemental budget request, DTS support (network design) & DFCM (logistics support)	FY2028
51 Quality Work Environment/Sound Leadership	Renewal of maintenance and support agreement for FAST products (Utah's tax and motor vehicle systems).	Operations: Budget Team	Budget request may be submitted	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
52 Enhance Customer Experience	Research topics and issues that are lacking in the statewide property tax valuation community, including both centrally and locally assessed property. Prepare and provide presentations for the three day Assessor School Training that is statutorily required by the agency to sponsor, attended by elected county officials, county office staff, agency staff and commissioners, county contractors, and legislators.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2028
53 Quality Work Environment/Sound Leadership	Respond to 2025 IRS Onsite Safeguard Review findings using the corrective action plan.	Operations: Security and Disclosure Team	May have a current year supplemental budget request (to remediate findings)	FY2028
54 Quality Work Environment/Sound Leadership	Review and discuss long-term legislative planning items for proposal to the legislature.	Operations: Policy, Planning and Public Affairs Team	Existing budget	FY2028
55 Quality Work Environment/Sound Leadership	2027 General Legislative session bills (greatest impact in FY2028): # of total bills reviewed, including subs: # had no impact to the agency; # will require additional work for the agency but costs cannot be quantified; # had a dollar impact for agency administration that was documented in the bill's fiscal note;	Operations: Agency Legislative Response Team	Existing budget & DTS support	FY2028
56 Quality Work Environment/Sound Leadership	Review performance measures for adjustment as needed; report on previous years' measures.	Operations: Budget Team	Existing budget	FY2028
57 Promoting Innovation and Leveraging Technology	Review program return edits to determine if manual intervention is needed.	Tax & Revenue FA: Financial Operations and Income Tax and Education Divisions	Existing budget	FY2028
58 Quality Work Environment/Sound Leadership	Update Annual Report and Strategic Plan.	Operations: Reporting	Existing budget	FY2028
59 Promoting Innovation and Leveraging Technology	Evaluate certified tax rate and personal property audit systems for software changes	Property & Misc. Tax FA: Property Tax Division	Existing budget, DTS support & FAST	FY2028
60 Promoting Innovation and Leveraging Technology	Review inefficiencies and as appropriate implement AI driven solutions to make the processes more efficient .	Agency: Customer Service Support Teams	Existing budget	FY2028

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
1 Enhance Customer Experience	Analyze, assess, and act upon customer service response outcome results and indicators to understand roadblocks and challenges in order to provide needed and desired services, measured in several ways including customer service feedback surveys and analysis tools by using Qualtrics products (both the website survey instrument and XM Discover), direct feedback from tax professionals, legislators, the Governor's office and other state partners, text message surveys, and other tools.	Agency: Customer Service Support Teams	Existing budget, DTS support & FAST	FY2029
2 Enhance Customer Experience	Complete self-review projects on four unique industry groups to educate taxpayers and improve compliance.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2029
3 Quality Work Environment/Sound Leadership	Conduct internal audit risk assessments to determine the level of agency risk in various areas of performance to ensure adequate internal and management controls exist; and communicate results to executive leadership and the commissioners.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2029
4 Quality Work Environment/Sound Leadership	Conduct internal audits at the request of agency leadership to investigate areas of risk; and communicate the audit results and recommendations to the commissioners and agency leadership as applicable to each audit.	Commission: Internal Audit	Existing budget & DTS support as needed	FY2029
5 Enhance Customer Experience	Continue to develop (as needed) and adjust self-serve process through TAP to allow customer the ability access pertinent information from their accounts, including applicable changes in the law, filing deadlines/requirements, confirmations of return receipt and refund status, and other needs based on customer feedback.	Tax & Revenue FA: Income Tax and Education Division	Existing budget, DTS support & FAST	FY2029
6 Enhance Customer Experience	Continue to develop and deliver focused online training workshops for county elected officials, school districts, county administrators, special districts, and other taxing entities and their staff to provide education for enhanced and accurate compliance to statutory requirements.	Property & Misc. Tax FA: Subject matter experts	Existing budget	FY2029
7 Enhance Customer Experience	Coordination between agency, DTS, and other governmental entities on data sharing agreements and legislation.	Agency: Systems Support Team	Existing budget & DTS support	FY2029
8 Enhance Customer Experience	Maintain ledger system to ensure complexities in revenue distribution required by statute are accurately determined and distributed on behalf of state and local jurisdictions.	Tax & Revenue FA: Financial Operations Division	Existing budget, DTS support & FAST	FY2029

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
9 Enhance Customer Experience	Develop, enhance, and conduct training courses (both on-site and in the field) to provide education to agency and county personnel to equip them with the necessary knowledge and skills to achieve licensed appraiser status and certification for Utah. The training also provides continuing education (CE) credits, helping attendees maintain their licenses and skill levels.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2029
10 Quality Work Environment/Sound Leadership	Develop, test, and put into production tax and motor vehicle systems adjustments from bills passed during previous and current fiscal year general legislative session: number of bills will be updated annually - GS 2028.	Agency: Systems Support Team	Future budget or current year supplemental may be requested, DTS support & FAST as applicable according to the law	FY2029
11 Enhance Customer Experience	Enforce the collection of tax on the sales of CBD products, including field audits and collaborating with the Department of Agriculture and Food.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2029
12 Enhance Customer Experience	Enforce tobacco master settlement agreement by performing field audits and site inspections and reviewing for adherence to escrow payments from the non-participating cigarette manufacturers to ensure payments are being placed in the escrow account as required under the agreement.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2029
13 Enhance Customer Experience	Enhance reporting tools to provide support and guidance on each county's data collection systems and processes to assist the counties in better understanding their own data and to accurately communicate that to the agency; this will allow the agency to provide better oversight.	Property & Misc. Tax FA: Property Tax Division	Existing budget	FY2029
14 Enhance Customer Experience	Ensure sales tax compliance on: 1) motor vehicle purchases, 2) aircraft purchases, and 3) foreign purchases (as identified through Customs reports).	Tax & Revenue FA: Business Taxes and Discovery Division	May have a current year supplemental budget request	FY2029
15 Promoting Innovation and Leveraging Technology	Evaluate agency's TIME (tolerate, invest, migrate, and eliminate) and SAFe (scaled agile framework) systems with DTS.	Agency: Executive Leadership Team	Existing budget & DTS support	FY2029
16 Quality Work Environment/Sound Leadership	Finalize Pay for Performance plan year, assess where all evaluations are rated for the year to be able to allocate the funds based on success level throughout the agency, perform calculations and employee increases and allocations, ensure accurate results, and submit to DHRM.	Operations: Budget Team	Existing budget	FY2029

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
17 Enhance Customer Experience	Generate, review and submit report to the legislature as required by law to show the results of increased enforcement of the Electronic Cigarette and Nicotine Product Licensing and Taxation Act.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2029
18 Enhance Customer Experience	Generate, review, and submit the Electronic Cigarette Product Registry Report to the legislature as required by law.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget & DTS support	FY2029
19 Promoting Innovation and Leveraging Technology	Implement chatbot for the motor vehicle portal.	Customer Services FA: Motor Vehicle Division	Existing budget, DTS support & FAST	FY2029
20 Promoting Innovation and Leveraging Technology	Improve and expand data collection and analysis capabilities which will allow the agency to provide improved assessments for better tax rate certification. This impacts both centrally and locally assessed properties, as evidenced through property assessments and statistical reports the agency provides to the Governor's Office, legislature, and others as required.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget & DTS support may be needed	FY2029
21 Quality Work Environment/Sound Leadership	Maintain and conduct training programs for tobacco, CBD, and e-cig program staff.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2029
22 Promoting Innovation and Leveraging Technology	Maintain and update Certified Tax Rate system.	Property & Misc Tax FA: Systems group	Existing budget	FY2029
23 Enhance Customer Experience	Maintain Electronic Cigarette Product Registry.	Property & Misc: Cigarette, CBD, and Tobacco Enforcement Section	Existing budget	FY2029
24 Promoting Innovation and Leveraging Technology	Maintain electronic licensing program and options for both dealer and sales representative licensees to allow downloads, apply for and renew online licenses, this will include management of the inspection process necessary for new licensees.	Enforcement FA: Motor Vehicle Enforcement Division	Budget request may be submitted from a restricted account, DTS support & FAST	FY2029
25 Enhance Customer Experience	Maintain Renewal Express, On-the-Spot (OTS), Vehicle Title Lien and Registration (TLR) programs.	Customer Services FA: Systems Team	Existing budget, DTS support & Tyler Technologies Utah (3rd party vendor)	FY2029
26 Promoting Innovation and Leveraging Technology	Maintain system to communicate location of impounded vehicles with designed agent and other necessary parties' systems and determine actions necessary to process the vehicles out of impound.	Enforcement FA: Motor Vehicle Division - Title & Dealer Services	Existing budget, DTS support, FAST & 3rd party vendors as necessary	FY2029
27 Promoting Innovation and Leveraging Technology	Maintain T-CAP and ongoing Salesforce licenses.	Commission: Staff as needed	Existing budget & DTS support	FY2029

Strategic Plan Goal		Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
28	Promoting Innovation and Leveraging Technology	Manage and develop active tax and motor vehicle public website system interfaces.	Agency: Systems Support Team	Existing budget, DTS support & FAST	FY2029
29	Enhance Customer Experience	Manage and develop websites, including changes, improvements, corrections, and other postings.	Operations: Web Development Team	Existing budget	FY2029
30	Enhance Customer Experience	Manage and track dealer license plate inventory orders to ensure all requirements under law are satisfied and appropriate, review and audit dealer plate sales for compliance, provide training to dealers and law enforcement on statutory requirements.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2029
31	Quality Work Environment/Sound Leadership	Manage retention schedule, including review and update record series as needed and identify personal identifiable information in each series for privacy program management; respond to privacy requests as needed.	Operations: Records and Privacy Team	Existing budget	FY2029
32	Quality Work Environment/Sound Leadership	Participate in and conduct Peace Officer Standards Training (POST) for officer certification.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2029
33	Enhance Customer Experience	Participate in National Crime Information Bureau to track trends regarding illegal motor vehicle activity (fraud and theft practices), improve our inspection process, and gather and participate in other industry enhancements and officer safety.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2029
34	Enhance Customer Experience	Perform all necessary types of vehicle identification number (VIN), dealership lot, body shop, state impound yard tow, crushers and dismantler, and dealer-sale files inspections.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2029
35	Quality Work Environment/Sound Leadership	Perform annual Incident Response & COOP tabletop exercise.	Operations: Emergency Preparedness Team	Existing budget	FY2029
36	Enhance Customer Experience	Perform revenue duties, including providing fiscal impact responses as requested by the legislature, provide economic indicator and state revenue forecasts; update data reports monthly, quarterly, and annually as needed; assist with legislative implementation; respond to data and analysis requests from the legislature, governor's office, and other entities; complete special projects as assigned by the commissioners; and serve as hearing officers and provide expert consultation and testimony in district court property tax cases for centrally assessed properties, as requested.	Commission: Economic and Statistical Unit	Existing budget	FY2029

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
37 Enhance Customer Experience	Perform sales tax check ups with customers to help them establish a process to ensure they satisfy filing and record requirements for correct tax reporting with the intent of reducing future errors.	Tax & Revenue FA: Business Taxes and Discovery Division	Existing budget	FY2029
38 Enhance Customer Experience	Perform traffic stops and other necessary duties to enforce registration law requirements for vehicles safety/emission, auto theft, and tax collection purposes.	Enforcement FA: Motor Vehicle Enforcement Division	Existing budget	FY2029
39 Quality Work Environment/Sound Leadership	Prepare and submit annual budget, including compensation, technology, building, and other needs.	Operations: Budget Team	Budget request will be submitted	FY2029
40 Quality Work Environment/Sound Leadership	Prepare Agency Initiatives Quarterly Report.	Operations: Budget Team and Agency Leadership	Existing budget	FY2029
41 Enhance Customer Experience	Process petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; provide administrative support for administrative appeals hearings and related mediation and status conferences; provide administrative support for commission meetings; prepare documents for the commissioners and administrative law judges; and perform other administrative and clerical duties, as requested.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2029
42 Enhance Customer Experience	Process tax returns and refunds timely while maintaining quality processing standards.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2029
43 Quality Work Environment/Sound Leadership	Provide guidance to staff based on established goals, track progress and adjust strategies as needed for growth and collaboration.	Tax & Revenue FA: Financial Operations Division	Existing budget	FY2029
44 Enhance Customer Experience	Provide joint division efforts to better educate and inform customers by using website how-to guides and videos, publishing monthly webinars, developing and holding Tax Roadshows throughout the state, promoting the practitioner hotline, and other methods.	Tax & Revenue FA: Income Tax and Education & Business Taxes and Discovery Divisions	Existing budget	FY2029

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
45 Enhance Customer Experience	Receive petitions for administrative appeals of county board of equalization decisions and Tax Commission actions; facilitate communication between administrative appeals participants, including document exchanges; hold formal administrative appeals hearings and related mediation and status conferences consistent with Utah Administrative Procedures Act, Utah Tax Code, Utah Motor Vehicle statutes and applicable Utah Administrative Rules; draft, deliberate and issue resulting Commission orders.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2029
46 Enhance Customer Experience	Receive private letter ruling (PLR) requests based on fact specific situations, which are not under appeal; perform administrative law judge researches and analyze statutes and administrative rules to interpret the law and provide guidance to the taxpayer regarding the applicability of the law to the taxpayer's specific situation; communicate the analysis with divisions and other interested parties as necessary; perform a full commission review; and submit final PLR to taxpayer.	Commission: Commissioners and Administrative Law Judges	Existing budget	FY2029
47 Enhance Customer Experience	Research topics and issues that are lacking in the statewide property tax valuation community, including both centrally and locally assessed property. Prepare and provide presentations for the three day Assessor School Training that is statutorily required by the agency to sponsor, attended by elected county officials, county office staff, agency staff and commissioners, county contractors, and legislators.	Property & Misc. Tax FA: Property Tax and Centrally Assessed Divisions	Existing budget	FY2029
48 Quality Work Environment/Sound Leadership	Respond to 2025 IRS Onsite Safeguard Review findings using the corrective action plan.	Operations: Security and Disclosure Team	May have a current year supplemental budget request (to remediate findings)	FY2029
49 Quality Work Environment/Sound Leadership	Review and discuss long-term legislative planning items for proposal to the legislature.	Operations: Policy, Planning and Public Affairs Team	Existing budget	FY2029
50 Quality Work Environment/Sound Leadership	2028 General Legislative session bills (greatest impact in FY2029): # of total bills reviewed, including subs: # had no impact to the agency; # will require additional work for the agency but costs cannot be quantified; # had a dollar impact for agency administration that was documented in the bill's fiscal note;	Operations: Agency Legislative Response Team	Existing budget & DTS support	FY2029

Strategic Plan Goal	Strategy Work Item	Agency Functional Area (FA) and Work Item Champion	Budget and Resource Needs (including third-party vendor FAST Enterprises, LLC, and others)	Completion Goal or Budget Request Year
51 Quality Work Environment/Sound Leadership	Review performance measures for adjustment as needed; report on previous years' measures.	Operations: Budget Team	Existing budget	FY2029
52 Promoting Innovation and Leveraging Technology	Review program return edits to determine if manual intervention is needed.	Tax & Revenue FA: Financial Operations and Income Tax and Education Divisions	Existing budget	FY2029
53 Quality Work Environment/Sound Leadership	Update Annual Report and Strategic Plan.	Operations: Reporting	Existing budget	FY2029
54 Promoting Innovation and Leveraging Technology	Review inefficiencies and as appropriate implement AI driven solutions to make the processes more efficient .	Agency: Customer Service Support Teams	Existing budget	FY2029