



# STATE OF UTAH

OFFICE OF THE GOVERNOR  
SALT LAKE CITY, UTAH  
84114-2220

GARY R. HERBERT  
GOVERNOR

SPENCER J. COX  
LIEUTENANT GOVERNOR

June 14, 2017

Curtis D. Trader, CPA, CFP  
Trader Roberts & Spangler, PLLC  
3263 South Highway 89, Suite 100  
Bountiful, UT 84010


Chair Trader,

As authorized in Utah Code Annotated §59-1-903 and as Governor of the State of Utah, I request that Utah's Tax Review Commission (TRC) convene to study and provide recommendations for ways our state could modernize its state and local tax system to ensure a fiscal structure that remains viable in the long-term and is fair to taxpayers. Specifically, I request that the TRC:

- 1) Evaluate major elements of Utah's state and local tax system relative to principles of good tax policy, including a tax system that is:
  - a. Simple
  - b. Economically neutral
  - c. Reliable
  - d. Equitable
  - e. Responsive to interstate and international competition
  - f. Designed to minimize burdens for compliance and administration
  - g. Accountable and transparent, including for any preferential tax treatment; and
- 2) Make specific recommendations for improvements to the state's tax system, including feasible and well-reasoned alternatives to broaden the tax base while maintaining low and competitive tax rates.

Given the tax reform efforts currently underway and to avoid duplication of effort, I request that the Tax Review Commission coordinate its work with the Governor's Office of Management and Budget as well as the chairs of the Legislature's Revenue and Taxation Committee who serve as ex officio members of the Commission. Recognizing that tax reform is a significant undertaking, I also request the TRC prioritize its efforts by first examining and making recommendations on the sales and use tax base.

On behalf of the residents of Utah, I extend my appreciation for the work you do and for volunteering your time as the Chair of the Tax Review Commission. I look forward to receiving the Commission's recommendations.

Sincerely,  


Gary R. Herbert  
Governor

cc: President Wayne Neiderhauser  
Speaker Greg Hughes  
Bryant Howe, Legislative Research and General Counsel  
Leif Elder, Legislative Research and General Counsel  
Kris Cox, Governor's Office of Management and Budget  
Phil Dean, Governor's Office of Management and Budget