

The structure of the Tax Commission is split into two primary functions, administration and judicial. The Tax Commissioners retain the quasi-judicial role of deciding disputes while delegating to the Executive Director and staff the day-to-day administration of the agency. This delegation of authority from the Commissioners to the Executive Director allows the Commissioners to remain impartial adjudicators regarding disagreements between taxpayers and agency employees.

One responsibility that has been delegated to the Executive Director is the issuance of personalized license plates. The Legislature has authorized the issuance of personalized license plate within the limitations set forth under Utah Code §41-1a-411 which states that the division may:

**41-1a-411. Application for personalized plates -- Refusal authorized.**

. . . refuse to issue any combination of letters, numbers, or both that may carry connotations *offensive to good taste and decency* . . .

Because the statutory standard of “offensive to good taste and decency” is subject to individual interpretation the Commission has promulgated Administrative Rule R873-22M-34 to provide the division further guidance. The rule details a more objective standard for the Motor Vehicle Division to apply in approving or denying personalized plates. The rule states in part:

**R873-22M-34. Rule for Denial of Personalized Plate Requests Pursuant to Utah Code Ann.**

**Sections 41-1a-104 and 41-1a-411.**

- (1) The personalized plate is a non-public forum. . .
- (2) . . . the division may not issue personalized license plates in the following formats:
  - (a) Combination of letters, words, or numbers with any connotation that is vulgar, derogatory, profane, or obscene.
  - (b) . . .that connote breasts, genitalia, pubic area, buttocks, or relate to sexual and eliminatory functions. . .
  - (c) Combinations of letters, words, or numbers that connote:
    - (c)(i) that connote . . . any intoxicant or any illicit narcotic or drug;
    - (d) . . . that express contempt, ridicule, or superiority of a race, religion, deity, ethnic heritage, gender, or political affiliation.
    - (e)(i) . . .that express affiliations or actions that may be construed to suggest endangerment to the public welfare. . .

If a personalized plate is denied by the Division of Motor Vehicles, the applicant may appeal that agency action to the Commissioners in their judicial role under the Utah Administrative Procedures Act. (Title 63G, Chapter 4) The Commission will then decide whether the denial of the requested personalized plate is consistent with statute and rule. The decision by the Commissioners may then be appealed to the Utah District or Supreme Court.