

Effective 5/13/2014

59-1-202 Qualifications of members of commission.

- (1) Each member of the commission:
 - (a) shall have significant tax experience that is relevant to holding office as a commissioner;
 - (b) shall have knowledge of tax administration or tax compliance;
 - (c) shall have executive and administrative experience; and
 - (d) except for one member who has substantial knowledge and expertise in the theory and practice of ad valorem taxation as described in Subsection (2)(a), shall have substantial knowledge and experience in one or more of the following:
 - (i) the theory and practice of excise taxation;
 - (ii) the theory and practice of income taxation;
 - (iii) the theory and practice of sales and use taxation; and
 - (iv) the theory and practice of corporate taxation.
- (2)
 - (a) At least one member of the commission shall have substantial knowledge and experience in the theory and practice of ad valorem taxation.
 - (b) At least one member of the commission shall have substantial knowledge and experience in the theory and practice of accounting.
- (3) The membership of the commission shall represent composite skills in accounting, auditing, property assessment, management, law, and finance.

Amended by Chapter 370, 2014 General Session