

59-1-405 Commission consideration of confidential tax matters.

- (1) As used in this section, "confidential tax matter" means:
 - (a) an offer in compromise;
 - (b) a private letter ruling;
 - (c) an appeal before the members of the commission;
 - (d) a tax matter if the disclosure of the tax matter is prohibited under:
 - (i) federal law;
 - (ii) Section 59-1-403; or
 - (iii) Section 59-1-404;
 - (e) a voluntary disclosure agreement; or
 - (f) a waiver request.
- (2) Notwithstanding Title 52, Chapter 4, Open and Public Meetings Act, the commission may hold a meeting that is not open to the public to conduct a hearing on, discuss, or take action on a confidential tax matter in accordance with the rules established as provided under this section.
- (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules:
 - (a) to establish procedures for holding a meeting that is not open to the public to conduct a hearing on, discuss, or take action on a confidential tax matter; and
 - (b) except as provided in Subsection (4), to establish procedures and requirements for keeping confidential minutes and a confidential recording of a meeting that is not open to the public.
- (4) For purposes of Subsection (3)(b), the commission is not required to make rules to establish procedures and requirements for keeping confidential minutes and a confidential recording of:
 - (a) an initial hearing to the extent provided in Section 59-1-502.5; or
 - (b) private analysis, contemplation, and discussion by members of the commission:
 - (i) in performing the judicial aspects of their duties; and
 - (ii) consistent with state case law.

Enacted by Chapter 215, 2011 General Session