

STATE TAX COMMISSION AMENDMENTS

2003 GENERAL SESSION

STATE OF UTAH

**Sponsor: Howard A. Stephenson**

**This act modifies the Revenue and Taxation Code to enact provisions modifying the procedures for voting on adjudicative matters by the State Tax Commission. The act applies to State Tax Commission decisions issued after May 5, 2003.**

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

**59-1-205**, as enacted by Chapter 4, Laws of Utah 1987

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-1-205** is amended to read:

**59-1-205. Chairman -- Quorum -- Voting -- Sessions.**

(1) The governor shall designate one of the members of the commission as chairperson.

(2) (a) Three members of the commission constitute a quorum for the transaction of business.

(b) A quorum of the commission must participate in any order that constitutes a final agency action on:

(i) a formal adjudicative proceeding over which the commission has jurisdiction;

(ii) an informal adjudicative proceeding over which the commission has jurisdiction; or

(iii) an initial hearing conducted pursuant to Section 59-1-502.5.

(c) If a commission vote results in a tie vote on any matter described in Subsection (2)(b), the position of the taxpayer is considered to have prevailed.

(3) The commission shall be in session and open for the transaction of business during ordinary business hours each day.

(4) The commission may hold sessions or conduct investigations at any place in the state to facilitate the performance of its duties.

Section 2. **Effective date.**

This act applies only to a final agency action issued by the State Tax Commission after

**S.B. 226**

**Enrolled Copy**

May 5, 2003.