1	STATE TAX COMMISSION AMENDMENTS	
2	2003 GENERAL SESSION	
3	STATE OF UTAH	
4	Sponsor: Howard A. Stephenson	
5	This act modifies the Revenue and Taxation Code to enact provisions modifying the	
6	procedures for voting on adjudicative matters by the State Tax Commission. The act	
7	applies to State Tax Commission decisions issued after May 5, 2003.	
8	This act affects sections of Utah Code Annotated 1953 as follows:	
9	AMENDS:	
10	59-1-205 , as enacted by Chapter 4, Laws of Utah 1987	
11	Be it enacted by the Legislature of the state of Utah:	
12	Section 1. Section 59-1-205 is amended to read:	
13	59-1-205. Chairman Quorum Sessions.	
14	(1) The governor shall designate one of the members of the commission as chairperson.	
15	(2) (a) Three members of the commission constitute a quorum for the transaction of	
16	business.	
17	(b) A quorum of the commission must participate in any order that constitutes a final	
18	agency action on:	
19	(i) a formal adjudicative proceeding over which the commission has jurisdiction;	
20	(ii) an informal adjudicative proceeding over which the commission has jurisdiction; or	
21	(iii) an initial hearing conducted pursuant to Section 59-1-502.5.	
22	(c) If a commission vote results in a tie vote on any matter described in Subsection	
23	(2)(b), the position of the taxpayer is considered to have prevailed.	
24	(3) The commission shall be in session and open for the transaction of business during	
25	ordinary business hours each day.	
26	(4) The commission may hold sessions or conduct investigations at any place in the	
27	state to facilitate the performance of its duties.	



S.B. 226 02-14-03 4:34 PM

- 28 Section 2. **Effective date.**
- 29 This act applies only to a final agency action issued by the State Tax Commission after
- 30 May 5, 2003.

Legislative Review Note as of 2-13-03 8:43 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel

Fiscal Not	te
Bill Number	SB0226

State Tax Commission Amendments

19-Feb-03 10:06 AM

State Impact

Over time, fiscal impacts could be substantial, but no reliable estimate is possible at this time.

Individual and Business Impact

No reliable estimate, although provisions of the bill would favor the taxpayer.

Office of the Legislative Fiscal Analyst