

30 **59-1-202. Qualifications of members of commission.**

31 (1) Members of the commission shall [~~possess knowledge of tax policy and~~] have:

32 (a) significant tax experience that is relevant to holding office as a commissioner;

33 (b) knowledge of tax administration [~~and have~~]; and

34 (c) executive and administrative experience.

35 (2) (a) At least one member of the commission shall have expertise in the theory and
36 practice of ad valorem taxation[~~, and at~~].

37 (b) At least one member of the commission shall have [~~basic~~] substantial knowledge
38 in the theory and practice of excise, income, sales, and corporate taxation.

39 (3) The membership of the commission shall represent composite skills in accounting,
40 auditing, property assessment, management, law, and finance.

41 Section 2. Section **59-1-204** is amended to read:

42 **59-1-204. Oath of office.**

43 (1) Before entering upon the duties of office, a member of the commission shall
44 qualify by taking the constitutional oath of office [~~and giving a bond to the state in an amount~~
45 ~~prescribed by the director of the Division of Finance~~].

46 (2) The oath [~~and bond~~] described in Subsection (1) shall be recorded and filed.

47 [~~Bond premiums shall be paid by the state.~~]