

90 (ii) Section 59-1-403; or

91 (iii) Section 59-1-404;

92 (e) a voluntary disclosure agreement; or

93 (f) a waiver request.

94 (2) Notwithstanding Title 52, Chapter 4, Open and Public Meetings Act, the
95 commission may hold a meeting that is not open to the public to conduct a hearing on, discuss,
96 or take action on a confidential tax matter in accordance with the rules established as provided
97 under this section.

98 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
99 commission shall make rules:

100 (a) to establish procedures for holding a meeting that is not open to the public to

100a **Ŝ→ conduct a hearing on, ←Ŝ**

101 discuss Ŝ→, ←Ŝ or take action on a confidential tax matter; and

102 (b) except as provided in Subsection (4), to establish procedures and requirements for
103 keeping confidential minutes and a confidential recording of a meeting that is not open to the
104 public.

105 (4) For purposes of Subsection (3)(b), the commission is not required to make rules to
106 establish procedures and requirements for keeping confidential minutes and a confidential
107 recording of:

108 (a) an initial hearing to the extent provided in Section 59-1-502.5; or

109 (b) private analysis, contemplation, and discussion by members of the commission:

110 (i) in performing the judicial aspects of their duties; and

111 (ii) consistent with state case law.

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