1	TAX COMMISSION AMENDMENTS
2	2017 GENERAL SESSION
3	STATE OF UTAH
4	Chief Sponsor: Daniel Hemmert
5	House Sponsor: Jon E. Stanard
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7	LONG TITLE
8	Committee Note:
9	The Revenue and Taxation Interim Committee recommended this bill.
10	General Description:
11	This bill amends provisions relating to closed meetings held by the State Tax
12	Commission.
13	Highlighted Provisions:
14	This bill:
15	<ul><li>defines terms; and</li></ul>
16	<ul> <li>authorizes the State Tax Commission to hold a meeting that is not open to the</li> </ul>
17	public to provide guidance to its employees on the interpretation and application of
18	the tax laws of the state following action by the commission in a public meeting or
19	issuance of a commission or court decision.
20	Money Appropriated in this Bill:
21	None
22	Other Special Clauses:
23	None
24	<b>Utah Code Sections Affected:</b>
25	AMENDS:
26	59-1-405, as enacted by Laws of Utah 2011, Chapter 215



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28	Be it enacted by the Legislature of the state of Utah:
29	Section 1. Section <b>59-1-405</b> is amended to read:
30	59-1-405. Commission consideration of confidential tax matters.
31	(1) As used in this section, "confidential tax matter" means:
32	(a) an offer in compromise;
33	(b) a private letter ruling;
34	(c) an appeal before the members of the commission;
35	(d) a tax matter if the disclosure of the tax matter is prohibited under:
36	(i) federal law;
37	(ii) Section 59-1-403; or
38	(iii) Section 59-1-404;
39	(e) a voluntary disclosure agreement; [or]
40	(f) a waiver request[:]; or
41	(g) provision of guidance by the commission to an employee of the commission on the
42	interpretation and application of the tax laws of the state following:
43	(i) a commission action taken in a public meeting; or
44	(ii) a commission or court decision that interprets a tax law of the state.
45	(2) (a) Notwithstanding Title 52, Chapter 4, Open and Public Meetings Act, the
46	commission may hold a meeting that is not open to the public to conduct a hearing on, discuss,
47	or take action on a confidential tax matter in accordance with the rules established as provided
48	under this section.
49	(b) When the commission holds a meeting described in Subsection (2)(a) on a
50	confidential tax matter described in Subsection (1)(g), the meeting:
51	(i) shall include:
52	(A) the commission's executive director; or
53	(B) the executive director's designee; and
54	(ii) may include any other commission employee as determined by the commission.
55	(3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
56	commission shall make rules:
57	(a) to establish procedures for holding a meeting that is not open to the public to
58	conduct a hearing on, discuss, or take action on a confidential tax matter; and

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(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.

Legislative Review Note Office of Legislative Research and General Counsel

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