



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

29 Section 1. Section **59-1-405** 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

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

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

- 65 (a) an initial hearing to the extent provided in Section [59-1-502.5](#); or
- 66 (b) private analysis, contemplation, and discussion by members of the commission:
  - 67 (i) in performing the judicial aspects of their duties; and
  - 68 (ii) consistent with state case law.

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**Legislative Review Note**  
**Office of Legislative Research and General Counsel**