

TAX COMMISSION AMENDMENTS

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Steve Eliason

Senate Sponsor: Lincoln Fillmore

LONG TITLE

Committee Note:

The Revenue and Taxation Interim Committee recommended this bill.

General Description:

This bill modifies provisions relating to closed meetings held by the State Tax Commission.

Highlighted Provisions:

This bill:

- ▶ extends the authorization for the State Tax Commission to hold a meeting that is not open to the public to provide guidance to its employees on the interpretation and application of a law administered by the commission;

- ▶ requires the State Tax Commission to provide certain reports to the Revenue and Taxation Interim Committee containing information on all State Tax Commission meetings that were held to provide guidance to commission employees that were not open to the public; and

- ▶ makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:



28 AMENDS:

29 **59-1-213.2**, as enacted by Laws of Utah 2017, Chapter 201

30 **63I-1-259**, as last amended by Laws of Utah 2018, Chapter 281

31

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

33 Section 1. Section **59-1-213.2** is amended to read:

34 **59-1-213.2. Annual report on provision of guidance by the commission.**

35 (1) (a) Subject to Subsection (2), the commission shall provide an electronic report to
36 the Revenue and Taxation Interim Committee on or before September 30, [~~2017~~] 2020, and on
37 or before September 30, [~~2018~~] 2023.

38 (b) The electronic report described in Subsection (1)(a) shall contain the following:

39 (i) the number of meetings that the commission held under Subsection **59-1-405(1)(g)**
40 during the 12-month period preceding the report;

41 (ii) the dates of any meetings described in Subsection (1)(b)(i);

42 (iii) a listing of the tax types discussed during the meetings described in Subsection
43 (1)(b)(i); and

44 (iv) a summary of the outcome of the meetings described in Subsection (1)(b)(i).

45 (2) In making the report required by Subsection (1), the commission shall protect the
46 name, address, social security number, or taxpayer identification number of a taxpayer.

47 Section 2. Section **63I-1-259** is amended to read:

48 **63I-1-259. Repeal dates, Title 59.**

49 (1) Section **59-1-213.1** is repealed on May 9, [~~2019~~] 2024.

50 (2) Section **59-1-213.2** is repealed on May 9, [~~2019~~] 2024.

51 (3) Subsection **59-1-405(1)(g)** is repealed on May 9, [~~2019~~] 2024.

52 (4) Subsection **59-1-405(2)(b)** is repealed on May 9, [~~2019~~] 2024.

53 (5) Section **59-7-618** is repealed July 1, 2020.

54 (6) Section **59-9-102.5** is repealed December 31, 2020.

55 (7) Section **59-10-1033** is repealed July 1, 2020.

56 (8) Subsection **59-12-2219(13)** is repealed on June 30, 2020.

57 (9) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,
58 2023.