**Draft Amendment**
**June 2, 2026**

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**R861. Tax Commission, Administration.**

**R861-1A. Administrative Procedures.**

**R861-1A-32. Mediation Process Pursuant to Utah Code Section 63G-4-102.**

(1) Except as otherwise precluded by law, a resolution to any matter of dispute may be pursued through mediation.

(a) The parties may agree to pursue mediation any time before the formal hearing on the record.

(b) The choice of mediator and the apportionment of costs shall be determined by agreement of the parties.

(c) If a party participates in mediation, the person attending the mediation shall:

(i) have authority to settle the appeal; and

(ii) participate in good faith.

(2) If mediation produces a settlement agreement, the agreement shall be submitted to the presiding officer pursuant to R861-1A-33.

(a) The settlement agreement shall be prepared by the parties or by the mediator, and promptly filed with the presiding officer.

(b) The settlement agreement shall be adopted by the commission if it is not contrary to law.

(c) If the mediation does not resolve all of the issues, the parties shall prepare a stipulation that identifies the issues resolved and the issues that remain in dispute.

(d) If any issues remain unresolved, the appeal will be scheduled for a formal hearing pursuant to R861-1A-23.