

UTAH STATE TAX COMMISSION

APPROVED MINUTES

9:00 a.m., Thursday, March 12th, 2026

Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

John L. Valentine – Commission Chair – Via Zoom
Rebecca L. Rockwell – Commissioner – In Person
Jennifer N. Fresques – Commissioner – Via Zoom
John T. Deeds – Commissioner – In Person
Deanna Herring – Executive Director – In Person

Commission Office:

Chantay Asper - Executive Assistant – In Person
Mike Lee – Deputy Executive Director - Via Zoom
Josh Nielson – Director Property Tax – Via Zoom
Alex Urosevic – Economist – Via Zoom

I. Join Zoom Meeting:

<https://utah-gov.zoom.us/j/7437193782?pwd=K0pJRTVzTGJrWm14LzlTdjY0QzJDUT09&omn=83167893823>

Meeting ID: 743 719 3782

Passcode: 8fN54hj!

Dial in: +1 253 215 8782 or +1 346 248 7799

Meeting ID: 743 719 3782

Passcode: 07438057

II. Call to Order

Commissioner Valentine called the meeting to order at 9:00 a.m.

III. Public Comment (individuals or groups wishing to address the Commissioners for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission)

Commission Chair Valentine asked if anyone wished to address the Tax Commissioners for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission.

There was no public comment.

IV. Consider approving Commission Meeting Minutes of February 12th, 2026 *[action item]*

MOTION: Commissioner Fresques moved to approve the Commission Meeting Minutes of February 12th, 2026.

The motion passed unanimously

- V. Consider approving a settlement agreement for *Walgreen Co. v. Salt Lake County Board of Equalization*, Case No. 190902349 TX, Third Judicial District Court, State of Utah. *[action item]*

MOTION Commissioner Valentine: I move that we approve the settlement agreement for *Walgreen Co. v. Salt Lake County Board of Equalization*, Case No. 190902349 TX, Third Judicial District Court, State of Utah and authorize our counsel's signature on the related documents.

Commissioner Rockwell took a roll call vote and the motion passed unanimously.

- I. Consider Publication Revisions

1. Publication 20: Business Personal Property Taxes
2. Publication 25: Sales and Use Tax General Information

- VI. Commissioners' Reports

Commissioner Valentine wanted to thank our legislative team for all the hard work they put in during the legislative session that just ended. He noted that we could not be as successful as we are without all the downstream management responding timely to everything.

Commissioner Rebecca thanked all the staff that worked on fiscal notes, Heidi Reilly, Jason Gardner, Tracy Nuttall, Cristina Langberg, Eric Cropper, Jacoba Larsen, Alex Urosevic, and Bob Rees. She noted that we have several bills that passed that were not funded, work is being done to ensure they get funded. She thanked Deanna Herring for all her hard work as well.

- VII. Executive Director's Report

Deanna Herring stated that they passed over 950 bills this legislative session and that over 500 of those bills have an impact on the Tax Commission. She thanked everyone for all their hard work and institutional knowledge.

- VIII. Adjourn

MOTION: Commissioner Deeds moved to adjourn the meeting. The motion passed unanimously. Commission Chair Valentine adjourned the meeting at 9:15 a.m.

Approved on: 4/23/26

Attested: Chantay Asper
Executive Assistant
Utah State Tax Commission