UTAH STATE TAX COMMISSION
DRAFT MEETING MEETINGS

9:00 a.m., Thursday, October 8, 2026
Via Zoom, 210 North 1950 West, Salt Lake City, Utah

Participating:

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

Commission Office:
Jeanell Collings – Law Clerk – In Person
Jason Gardner – Deputy Executive Director – In Person
Mike Lee – Deputy Executive Director – Via Zoom
Josh Nielson – Property Tax Division Director – Via Zoom
Alex Urosevic – Economist – Via Zoom
Tracy Nuttall – Legislative Liaison – In Person
Megan Bolin – Legislative Research and General Counsel-Via Zoom
Ruthanne-Frost – Legislative Research and General Counsel-Via Zoom
Heidi Reilly – Finance Director – In Person
Devin Scott – Motor Vehicle Senior Director – In Person
Monte Roberts – Motor Vehicle Division Director – In Person

Public:
Robby West – Auto Dealer Association – Via Zoom
Craig Bickmore – New Car Dealers of Utah – In Person
Jason Bickmore – New Car Dealers of Utah, Executive Director – In Person
Pete Schen – Independent Auto Dealers – Via Zoom
Colby Sherman – Independent Auto Dealers Association – In Person
Adam Jones – Utah Automotive Alliance – In Person

I. Join Zoom Meeting
https://utah-gov.zoom.us/j/84901542229?pwd=m04LZuObRxrobSKAx3YaHtQPU7DeG1.1

Meeting ID: 849 0154 2229
Passcode: CHr=Gq0Z

Dial in
+1-719-359-4580 or +1-253-205-0468
Meeting ID: 84901542229#
Passcode: 93164154

II. Call to Order

Commission Chair Valentine called the meeting to order at 9: 06 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 (individuals or groups for up to three minutes on matters not related to a pending or reasonably imminent appeal to the Tax Commission).

No comments.

IV. Consider approving Commission Meeting Minutes of September 24th, 2026. *[action item]*

MOTION *Commissioner Deeds*: Moved to approve the Commission Meeting Minutes of September 24th, 2026.

The motion passed unanimously.

Commission Chair Valentine: He stated that they would be doing the following out of order with number three being last.

Commissioner Rockwell agreed, stating that this would allow the rules staff time to work with representatives from the automotive industry on the rule.

V. Approve submission of proposed rule amendments to the Office of Administrative Rules for publication in the *Utah State Bulletin [action item]*

1. R865-22E-1. Sales Price for Purposes of County Energy Excise Tax Pursuant to Title 59, Chapter 37, County Energy Excise Tax Act.

2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.

3. R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.

4. R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302.

Commissioner Rockwell: The following proposed rule amendments are for the Commission to consider and submit for publication to the Office of Administrative Rules.

The amended rules will be published in the Utah State Bulletin on November 1, 2026, and the mandatory public comment period will end on December 1, 2026.

1. R865-22E-1. Sales Price for Purposes of County Energy Excise Tax Pursuant to Title 59, Chapter 37, County Energy Excise Tax Act.

   During the 2026 Legislative session, the Legislature passed H.B. 507, State Coordination of Regional and Local Economic Development Projects Amendments, sponsored by Representative Calvin Roberts. The bill created the County Energy Excise Tax and directed the Commission to make rules regarding the delivered value of taxable energy sold or used by a high-impact consumer at arm's length, including establishing at least one alternative method for determining delivered value of the taxable energy if the Commission determines that a sales price does not accurately reflect the energy's delivered value. The resulting new county energy excise tax rule states that if an arm's length sales price for taxable energy sold or used by a high-impact consumer includes a portion of the energy or component of delivered value, then the sales price is the delivered value, subject to an exception. The exception creates an alternate method to calculate delivered value using Rocky Mountain Power Electric Service Schedule No. 9 for Utah, if the sales price for taxable energy sold or used by a high-impact consumer does not accurately reflect delivered value.

MOTION ***Commissioner Rockwell:*** Moved to submit the proposed amendments to R865-22E-1. Sales Price for Purposes of County Energy Excise Tax Pursuant to Title 59, Chapter 37, County Energy Excise Tax Act, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Valentine took a roll call vote and the motion passed.

2. R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302.

   R877-23V-5 provides Commission requirements for temporary registration and extension permits issued by motor vehicle dealers. In response to a recent trend of dealers selling a temporary registration or extension permit to a buyer of a motor vehicle for more than the Motor Vehicle Enforcement Division (MVED) charges the dealer for the permit, this rule amendment requires a dealer to sell a temporary registration or extension permit to a buyer for same amount that MVED charged the dealer for the permit.

MOTION ***Commissioner Rockwell:*** Moved to submit the proposed amendments to R877-23V-5. Temporary Motor Vehicle Registration Permits and Extension Permits Issued by Dealers Pursuant to Utah Code Ann. Section 41-3-302, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Valentine took a roll call vote and the motion passed.

3. R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.

R877-23V-7 outlines the advertising requirements and prohibitions for a motor vehicle dealer. Based on recent developments regarding motor vehicle dealers and related FTC guidance, this amendment makes significant updates and corrections to the current rule, as follows:

- it defines "conspicuous statement" and consolidates many existing clarity requirements into one subsection, listing the informational statements that require a conspicuous statement;
- it defines terms related to the advertised price of a motor vehicle, including a dealer-required add-on product, a dealer-required fee, and an optional product;
- it requires that an advertisement for a new motor vehicle accurately state the status or location of the motor vehicle if it is not in the possession of a dealer or available to be shown;
- it clarifies that a picture advertisement of a used motor vehicle must be a picture of the actual used motor vehicle;
- it requires that the advertised price of a motor vehicle:
    - include all mandatory fees and services;
    - may not be conditioned or changed by a variety of approaches; and
    - may only be increased at the time of sale by adding the cost of an optional product, a tax or fee imposed by law, or some shipping costs, as requested by the buyer; and
- it prohibits a dealer from misrepresenting that tangible personal property, service, or other amount is required by law or a lender.

The amendment also makes other various nonsubstantive corrections and updates.

Commissioner Rockwell: Thanked Tracy Nutall and Jason Gardner for working on the amendments and getting them done so quickly. She stated that we have posted the amended version to the website. The changes that were made were the former line 75-88. Renumbering may be required before being submitted for publication. The amended language will read as follows:

If a motor vehicle is advertised at a specific price:
except as provided in Subsection (2)(b)(ii), for a used motor vehicle, the motor vehicle shall be in the possession of the advertiser at the address given; or
for a new motor vehicle, the motor vehicle shall be in the possession of the advertiser at the address given, or the advertisement shall accurately describe the status of the motor vehicle by stating the vehicle is in transit, in production, or a similar status.

A used motor vehicle that is actually in transit to the advertiser at the address given, is considered in the possession of the advertiser if the advertiser

produces, upon request by any employee of the division, proof of purchase for the advertised vehicle establishing a date of purchase before the date of the advertisement.

Commission Chair Valentine: Asked if anyone had comments.

Jason Gardner, Deputy Executive Director: This concern was raised this morning by the used car industry. We quickly made some changes to prevent substantive changes from occurring.

Colby Sherman, Independent Auto Dealers Association: He thanked Jason Gardnerfor his work on this and allowing them to be a part of it. It also stated that he approved of the changes.

Jason Bickmore, Executive Director, New Car Dealers of Utah: He stated that they appreciated the collaboration and the government entities. The collaboration was fantastic. He also stated that they are in full support of the changes.

Adam Jones, Utah Automotive Alliance: He stated that he appreciated all the work that Jason and Tracy had done on this. We are also very supportive of the changes.

Pete Schen, Independent Auto Dealers: He stated that in the future he would like their Executive Director to be included if changes are made. He wants to make sure all their voices are heard.

MOTION *Commissioner Rockwell:* Moved to submit the proposed amendments to R877-23V-7. Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210, to the Office of Administrative Rules for publication in the Utah State Bulletin.

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

4. R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302.
   R877-23V-14 requires a motor vehicle dealer to disclose dealer documentary service fees to a buyer via signage and limits the fees a dealer may identify as state-mandated fees. The proposed rule amendment to R877-23V-7 provides definitions, requirements, and prohibitions that supersede these requirements. As a result, this rule amendment proposes the repeal of R877-23V-14.

MOTION *Commissioner Rockwell:* Moved to submit the proposed amendments to R877-23V-14. Dealer Identification of Fees Associated with Issuance of Temporary Permits Pursuant to Utah Code Ann. Sections 41-3-301 and 41-3-302, to the Office of Administrative Rules for publication in the Utah State Bulletin.

Commissioner Valentine took a roll call vote and the motion passed.

VI. Consider County Board of Equalization requests for the extension of the time period for the county board of equalization to decide on appeals. *[action item]*

Commissioner Deeds: The Commission received written requests from the Cache County, Iron County, Tooele County, and Washington County Board of Equalization to extend the time period set by Utah Code Ann. §59-2-1004(7)(c) to make a decision on appeals received by the application deadline set by Utah Code Ann. §59-2-1004(3)(a). The Boards explained that they are unable to process within 60 days following the board's receipt of the taxpayer's application due to the large number of 2026 appeals filed. The Counties asked the Commission to extend the time period for making a decision on appeals they received by September 15, 2026 to the following:

Cache County – October 31st, 2026
Iron County – October 30th 2026
Tooele County – December 1st, 2026
Washington County – November 30th, 2026

MOTION *Commissioner Deeds:* Moved to approve the County Board of Equalization's request to extend the time period for making a decision on appeals as it is listed on the agenda. Cache County will be extended to October 31st, 2026, Iron County will be extended to October 30th, 2026, Tooele County will be extended to December 1st, 2026 and Washington County will be extended to November 30th, 2026.

Commissioner Valentine took a roll call vote and the motion passed.

VII. Public Hearing: New Fee Proposals Presented by Heidi Reilly

New Fees from House Bill 481 from the 2026 General Session and allowed per UCA 63J-1-504 (9)(a):

- New special group plate administrative fee - $3,250
- New special group plate implementation & system programming fee - $7,750
- Redesigned special group plate administrative fee - $1,450
- Redesigned special group plate implementation & system programming fee - $1,550

Sample Plates - change from $5.00 to up to $20

Donations
- Wildlife Crossing registration check off administrative fee - 20% of the donation
- Organ Donation registration check off administrative fee - 20% of donation
- Vision Screening registration check off administrative fee - 20% of donation
- Search & Rescue registration check off administrative fee - 10% of donation

● EMS registration check off administrative fee - 10% of donation

Garnishment Mailing Fee - up to $15

VIII. Annual Open and Public Meetings Act (OPMA) Update Presented by Commissioner Deeds

Utah passed the Open and Public Meetings Act appears to have passed in 1955. Its current comprehensive version was passed in 1977. Its current codification occurred in 2006. It essentially requires public bodies to conduct their business in the open.

IX. Commissioners' Reports

None

X. Executive Director's Report

None

MOTION ***Commissioner Rockwell:*** Moved to saunter for 15 minutes at 9:28 a.m.

XI. Adjourn

MOTION ***Commissioner Deeds:*** Moved to adjourn the meeting. The motion passed.

Commissioner Valentine adjourned the meeting at 10:26 a.m.

Approved on: October 22, 2026
Attested: Jeanell Collings
Legal Secretary
Utah State Tax Commission