



State of Utah

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## Utah State Tax Commission

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**Monday, October 19, 2015**

### **Proposed Rule Amendment**

The rule will be published in the Utah Bulletin on November 1, 2015 and the Public comment will end on December 1, 2015.

**Rule Number:** Rule R884-24P-53  
**Rule Title:** 2016 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Pursuant to Utah Code Ann. Section 59-2-515.  
**Summary:** Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53. The rule sets the acreage value rates for 418 separate class-county combinations.

### **Proposed Rule Amendments**

The rules were published in the Utah Bulletin on September 15, 2015 and the Public comment ended on October 15, 2015.

**Rule Number:** Rule R865-13G-18  
**Rule Title:** Definition of Statewide Average Rack Price of a Gallon of Motor Fuel Pursuant to Utah Code Ann. Sections 59-13-201 and 59-13-210.  
**Summary:** The proposed rule defines a term necessary for the implementation of 2015 HB 362. Section 59-13-210 provides the Tax Commission rulemaking authority to administer the motor fuel tax.

**Rule Number:** Rule R877-23V-7 (Amendment A)  
**Rule Title:** Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.  
**Summary:** The proposed amendment indicates how, in a motor vehicle advertisement, the disclosure that a vehicle has a salvage certificate or branded title shall be made.

Utah State Tax Commission  
Rule Summary Sheet

**Rule Number:** Rule R877-23V-7 (Amendment B)  
**Rule Title:** Misleading Advertising Pursuant to Utah Code Ann. Section 41-3-210.  
**Summary:** The proposed amendment provides that in a verbal advertisement of a motor vehicle, the speed of the words spoken must be constant throughout the advertisement.

**Rule Number:** Rule R877-23V-20  
**Rule Title:** Reasonable Cause to Deny, Suspend, or Revoke a License Issued Under Title 41, Chapter 3 Pursuant to Utah Code Ann. Section 41-3-209.  
**Summary:** The proposed amendment clarifies that the list of violations of state or federal law that constitute reasonable cause to deny, suspend, or revoke a license issued under Title 41, Chapter 3 is an inclusive, and not an exclusive, list.

**Rule Number:** Rule R884-24P-33  
**Rule Title:** 2016 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301  
**Summary:** The valuation guides and schedules contained in this rule are reviewed and updated annually by the Property Tax Division. The personal property guides and schedules are used for local property tax valuation and assessment of business personal property and certain motor vehicles by county assessors.

**Rule Number:** Rule R884-24P-66  
**Rule Title:** Reasonable Cause to Deny, Suspend, or Revoke a License Issued Under Title 41, Chapter 3 Pursuant to Utah Code Ann. Section 41-3-209.  
**Summary:** The proposed amendment deletes language requiring the Tax Commission to approve local board of equalization rules and procedures, and makes technical changes.