



State of Utah

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Tuesday, October 4, 2016

Proposed Rule Amendments

The rules will be published in the Utah Bulletin on November 1, 2016 and the Public comment will end on December 1, 2016.

Rule Number: Rule R861-1A-2
Rule Title: Rulemaking Power
Summary: Title 63G, Chapter 3 provides all of the necessary guidance for agency rulemaking and is, in fact, what the Tax Commission follows in its rulemaking. This rule is, therefore, unnecessary.

Rule Number: Rule R865-19S-41
Rule Title: Sales to The United States Government and Its Instrumentalities
Summary: The proposed amendment deletes language that requires the federal government to pay sales tax on merchandise or services it pays for with funds held in trust for nonexempt individuals or organizations. There is no statutory authority for this language.

Rule Number: Rule R884-24P-53
Rule Title: 2017 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act
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 rule was published in the Utah Bulletin on October 1, 2016 and the Public comment will end on October 31, 2016.

Rule Number:

Rule R884-24P-33

Rule Title:

2017 Personal Property Valuation Guides and Schedules

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. Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. The proposed amendments also clarify the air coolers that are included in Class 8 as VGO tank air coolers and adds “pipe laid in or affixed to land” in the items listed in Class 16.