



State of Utah

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## Utah State Tax Commission

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Tuesday, January 08, 2013

### Proposed Rule Amendment

The proposed rule amendment can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rule was published in the Utah Bulletin on **November 15, 2012** and the Public comment ended on **December 17, 2012**.

**Rule Number:** **Rule R861-1A-12**  
**Rule Title:** **Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Section 59-1-210**  
**Summary:** The current version of the rule provides for the disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 if disclosure is required under state law. However, current state law under Section 59-1-404 allows, but does not require, the disclosure of certain information from property tax orders. Accordingly, the proposed amendment clarifies that disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 may be disclosed if the disclosure is required or allowed under state law.

**Proposed Rule Amendment**

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules were published in the Utah Bulletin on January 1, 2013 and the Public comment will end on January 31, 2013.

**Rule Number:** Rule R861-1A-26  
**Rule Title:** Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209.  
**Summary:** The proposed amendment deletes language stating that a request for documents by email constitutes a waiver of confidentiality. This language was incorrect and has never been enforced. Deleting the language continues the current practice.

**Rule Number:** Rule R861-1A-37  
**Rule Title:** Provisions Relating to Disclosure of Commercial Information Pursuant to Utah Code Ann. Section 59-1-404.  
**Summary:** The proposed amendment clarifies potentially misleading language in the current rule. The amendment provides that property tax commercial information disclosed in one proceeding may be used in a different proceeding subject to statutory constraints.

**Rule Number:** Rule R861-1A-46  
**Rule Title:** Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.  
**Summary:** This proposed rule replaces an earlier version of the rule that was submitted to the Division of Administrative Rules. That earlier version of the rule was not adopted. This current version of the proposed rule has been revised to incorporate changes suggested in comments received during the public comment period and subsequent meetings with impacted individuals.

**Rule Number:** Rule R865-9I-13  
**Rule Title:** Pass-Through Entity Withholding Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2, and 59-10-1405.  
**Summary:** The proposed amendment deletes language that is no longer necessary since these provisions are now addressed in statute by 2012 SB 143; and makes technical amendments.

**Rule Number:** Rule R884-24P-67  
**Rule Title:** Information Required for Valuation of Low-Income Housing Pursuant to Utah Code Ann. Sections 59-2-102 and 59-2-301.3.  
**Summary:** The proposed amendment deletes language that is no longer necessary since these provisions are now adequately addressed in statute by 2012 HB 75.

Utah State Tax Commission  
Rule Summary Sheet  
Tuesday, January 08, 2013

**New Proposed Rule Amendments**

The rules will be published in the Utah Bulletin on February 1, 2013 and the Public comment will end on March 4, 2013.

**Rule Number:**           **Rule R865-9I-46**  
**Rule Title:**           **Medical Savings Account Administration Pursuant to Utah Code Ann. Sections 31A-32a-106, 59-10-114, and 59-10-1021.**  
**Summary:**           The proposed nonsubstantive amendment corrects an oversight in the 2008 amendment of this rule. That amendment changed the internal numbering of the rule, but failed to change one reference to the old numbering scheme.