

STATE TAX COMMISSION PUBLIC MEETING REQUIREMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Daniel McCay

House Sponsor: Rosemary T. Lesser

LONG TITLE

General Description:

This bill modifies provisions relating to meetings held by the State Tax Commission (the commission).

Highlighted Provisions:

This bill:

- makes permanent the authority for the commission:

- to make amendments to commission publications that are not substantive without holding a public meeting; and

- to hold a meeting that is not open to the public to provide guidance to the commission's employees on the interpretation and application of a law administered by the commission; and

- repeals a requirement that the commission provide a report to the Revenue and Taxation Interim Committee containing information on commission meetings that were not open to the public and that were held during the previous year to provide guidance to commission employees.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

63I-1-259, as last amended by Laws of Utah 2023, Chapter 52

REPEALS:

59-1-213.2, as last amended by Laws of Utah 2019, Chapter 29

29 *Be it enacted by the Legislature of the state of Utah:*

30 Section 1. Section **63I-1-259** is amended to read:

31 **63I-1-259 . Repeal dates: Title 59.**

32 [~~(1) Section 59-1-213.1 is repealed May 9, 2024.~~]

33 [~~(2) Section 59-1-213.2 is repealed May 9, 2024.~~]

34 [~~(3)~~] (1) Subsection 59-1-403(4)(aa), which authorizes the State Tax Commission to inform
35 the Department of Workforce Services whether an individual claimed a federal earned
36 income tax credit, is repealed July 1, 2029.

37 [~~(4) Subsection 59-1-405(1)(g) is repealed May 9, 2024.~~]

38 [~~(5) Subsection 59-1-405(2)(b) is repealed May 9, 2024.~~]

39 [~~(6)~~] (2) Section 59-7-618.1 is repealed July 1, 2029.

40 [~~(7)~~] (3) Section 59-9-102.5 is repealed December 31, 2030.

41 [~~(8)~~] (4) Section 59-10-1033.1 is repealed July 1, 2029.

42 Section 2. **Repealer.**

43 This bill repeals:

44 Section **59-1-213.2, Annual report on provision of guidance by the commission.**

45 Section 3. **Effective date.**

46 This bill takes effect on May 1, 2024.