

Tax Commission Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Steve Eliason

Senate Sponsor: Daniel McCay

LONG TITLE

General Description:

This bill addresses the executive director and motor vehicle enforcement administrator of the State Tax Commission.

Highlighted Provisions:

This bill:

- clarifies that the motor vehicle enforcement administrator of the State Tax Commission reports to the executive director of the State Tax Commission; and
- modifies the salary and benefits of the executive director of the State Tax Commission.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

41-3-104 (Effective 05/07/25), as enacted by Laws of Utah 1992, Chapter 234

67-22-2 (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 522

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

Section 1. Section **41-3-104** is amended to read:

41-3-104 (Effective 05/07/25). Division creation -- Administrator appointed.

- (1) There is created within the commission the Motor Vehicle Enforcement Division with the powers and duties provided in this chapter.
- (2) The division shall be administered by the motor vehicle enforcement administrator.
- (3) The administrator shall be appointed by the [~~commission~~] executive director and is subject to the [~~commission's~~] executive director's supervision and direction.

Section 2. Section 67-22-2 is amended to read:

67-22-2 (Effective 07/01/25). Compensation -- Other state officers.

(1) As used in this section:

(a) "Appointed executive" means the:

- (i) commissioner of the Department of Agriculture and Food;
- (ii) commissioner of the Insurance Department;
- (iii) commissioner of the Labor Commission;
- (iv) director, Department of Alcoholic Beverage Services;
- (v) commissioner of the Department of Financial Institutions;
- (vi) executive director, Department of Commerce;
- (vii) executive director, Commission on Criminal and Juvenile Justice;
- (viii) adjutant general;
- (ix) executive director, Department of Cultural and Community Engagement;
- (x) executive director, Department of Corrections;
- (xi) commissioner, Department of Public Safety;
- (xii) executive director, Department of Natural Resources;
- (xiii) executive director, Governor's Office of Planning and Budget;
- (xiv) executive director, Department of Government Operations;
- (xv) executive director, Department of Environmental Quality;
- (xvi) executive director, Governor's Office of Economic Opportunity;
- (xvii) executive director, Department of Workforce Services;
- (xviii) executive director, Department of Health and Human Services, Nonphysician;
- (xix) executive director, Department of Transportation;
- (xx) executive director, Department of Veterans and Military Affairs;
- (xxi) executive director, Public Lands Policy Coordinating Office, created in Section 63L-11-201;
- (xxii) Great Salt Lake commissioner, appointed under Section 73-32-201; and
- (xxiii) Utah water agent, appointed under Section 73-10g-602.

(b) "Board or commission executive" means:

- (i) members, Board of Pardons and Parole;
- (ii) chair, State Tax Commission;
- (iii) commissioners, State Tax Commission;
- (iv) executive director, State Tax Commission;
- (v) chair, Public Service Commission; and

- 63 (vi) commissioners, Public Service Commission.
- 64 (c) "Deputy" means the person who acts as the appointed executive's second in
65 command as determined by the Division of Human Resource Management.
- 66 (2)(a) The director of the Division of Human Resource Management shall:
- 67 (i) before October 31 of each year, recommend to the governor a compensation plan
68 for the appointed executives and the board or commission executives; and
- 69 (ii) base those recommendations on market salary studies conducted by the Division
70 of Human Resource Management.
- 71 (b)(i) The Division of Human Resource Management shall determine the salary range
72 for the appointed executives by:
- 73 (A) identifying the salary range assigned to the appointed executive's deputy;
74 (B) designating the lowest minimum salary from those deputies' salary ranges as
75 the minimum salary for the appointed executives' salary range; and
- 76 (C) designating 105% of the highest maximum salary range from those deputies'
77 salary ranges as the maximum salary for the appointed executives' salary range.
- 78 (ii) If the deputy is a medical doctor, the Division of Human Resource Management
79 may not consider that deputy's salary range in designating the salary range for
80 appointed executives.
- 81 (c)(i) Except as provided in Subsection (2)(c)(ii), in establishing the salary ranges for
82 board or commission executives, the Division of Human Resource Management
83 shall set the maximum salary in the salary range for each of those positions at
84 90% of the salary for district judges as established in the annual appropriation act
85 under Section 67-8-2.
- 86 (ii) In establishing the salary ranges for an individual described in [Subsection
87 ~~(1)(b)(ii) or (iii);~~ Subsection (1)(b)(ii), (1)(b)(iii), or (1)(b)(iv), the Division of
88 Human Resource Management shall set the maximum salary in the salary range
89 for each of those positions at 100% of the salary for district judges as established
90 in the annual appropriation act under Section 67-8-2.
- 91 (3)(a)(i) Except as provided in Subsection (3)(a)(ii) or Subsection (3)(d), the
92 governor shall establish a specific salary for each appointed executive within the
93 range established under Subsection (2)(b).
- 94 (ii) If the executive director of the Department of Health and Human Services is a
95 physician, the governor shall establish a salary within the highest physician salary
96 range established by the Division of Human Resource Management.

- 97 (iii) The governor may provide salary increases for appointed executives within the
98 range established by Subsection (2)(b) and identified in Subsection (3)(a)(ii).
- 99 (b) The governor shall apply the same overtime regulations applicable to other FLSA
100 exempt positions.
- 101 (c) The governor may develop standards and criteria for reviewing the appointed
102 executives.
- 103 (d) If under Section 73-10g-602 the governor appoints an individual who is serving in an
104 appointed executive branch position to be the Utah water agent, the governor shall
105 adjust the salary of the Utah water agent to account for salary received for the
106 appointed executive branch position.
- 107 (4) Salaries for other Schedule A employees, as defined in Section 63A-17-301, that are not
108 provided for in this chapter, or in Title 67, Chapter 8, Utah Elected Official and Judicial
109 Salary Act, shall be established as provided in Section 63A-17-301.
- 110 (5)(a) The Legislature fixes benefits for the appointed executives and the board or
111 commission executives as follows:
- 112 (i) the option of participating in a state retirement system established by Title 49,
113 Utah State Retirement and Insurance Benefit Act, or in a deferred compensation
114 plan administered by the State Retirement Office in accordance with the Internal
115 Revenue Code and its accompanying rules and regulations;
- 116 (ii) health insurance;
- 117 (iii) dental insurance;
- 118 (iv) basic life insurance;
- 119 (v) unemployment compensation;
- 120 (vi) workers' compensation;
- 121 (vii) required employer contribution to Social Security;
- 122 (viii) long-term disability income insurance;
- 123 (ix) the same additional state-paid life insurance available to other noncareer service
124 employees;
- 125 (x) the same severance pay available to other noncareer service employees;
- 126 (xi) the same leave, holidays, and allowances granted to Schedule B state employees
127 as follows:
- 128 (A) sick leave;
- 129 (B) converted sick leave if accrued prior to January 1, 2014;
- 130 (C) educational allowances;

- 131 (D) holidays; and
- 132 (E) annual leave except that annual leave shall be accrued at the maximum rate
- 133 provided to Schedule B state employees;
- 134 (xii) the option to convert accumulated sick leave to cash or insurance benefits as
- 135 provided by law or rule upon resignation or retirement according to the same
- 136 criteria and procedures applied to Schedule B state employees;
- 137 (xiii) the option to purchase additional life insurance at group insurance rates
- 138 according to the same criteria and procedures applied to Schedule B state
- 139 employees; and
- 140 (xiv) professional memberships if being a member of the professional organization is
- 141 a requirement of the position.
- 142 (b) Each department shall pay the cost of additional state-paid life insurance for its
- 143 executive director from its existing budget.
- 144 (6) The Legislature fixes the following additional benefits:
- 145 ~~[(a) for the executive director of the State Tax Commission a vehicle for official and~~
- 146 ~~personal use;]~~
- 147 ~~[(b)]~~ (a) for the executive director of the Department of Transportation a vehicle for
- 148 official and personal use;
- 149 ~~[(c)]~~ (b) for the executive director of the Department of Natural Resources a vehicle for
- 150 commute and official use;
- 151 ~~[(d)]~~ (c) for the commissioner of Public Safety:
- 152 (i) an accidental death insurance policy if POST certified; and
- 153 (ii) a public safety vehicle for official and personal use;
- 154 ~~[(e)]~~ (d) for the executive director of the Department of Corrections:
- 155 (i) an accidental death insurance policy if POST certified; and
- 156 (ii) a public safety vehicle for official and personal use;
- 157 ~~[(f)]~~ (e) for the adjutant general a vehicle for official and personal use;
- 158 ~~[(g)]~~ (f) for each member of the Board of Pardons and Parole a vehicle for commute and
- 159 official use; and
- 160 ~~[(h)]~~ (g) for the executive director of the Department of Veterans and Military Affairs a
- 161 vehicle for commute and official use.

162 Section 3. **Effective Date.**

- 163 (1) Except as provided in Subsection (2), this bill takes effect May 7, 2025.
- 164 (2) The actions affecting Section 67-22-2 **(Effective 07/01/25)** take effect on July 1, 2025.