

1 **STATE TAX COMMISSION PUBLIC MEETING**

2 **REQUIREMENTS**

3 2024 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Daniel McCay**

6 House Sponsor: Rosemary T. Lesser

7

LONG TITLE

8 **Committee Note:**

9 The Revenue and Taxation Interim Committee recommended this bill.

10 Legislative Vote: 17 voting for 0 voting against 1 absent

11 **General Description:**

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

14 **Highlighted Provisions:**

15 This bill:

- 16 ▶ makes permanent the authority for the commission:
- 17 • to make amendments to commission publications that are not substantive
- 18 without holding a public meeting; and
- 19 • to hold a meeting that is not open to the public to provide guidance to the
- 20 commission's employees on the interpretation and application of a law
- 21 administered by the commission; and
- 22 ▶ repeals a requirement that the commission provide a report to the Revenue and
- 23 Taxation Interim Committee containing information on commission meetings that
- 24 were not open to the public and that were held during the previous year to provide
- 25 guidance to commission employees.

26 **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

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

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

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

~~[(1) Section **59-1-213.1** is repealed May 9, 2024.]~~

~~[(2) Section **59-1-213.2** is repealed May 9, 2024.]~~

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to inform the Department of Workforce Services whether an individual claimed a federal earned income tax credit, is repealed July 1, 2029.

~~[(4) Subsection **59-1-405**(1)(g) is repealed May 9, 2024.]~~

~~[(5) Subsection **59-1-405**(2)(b) is repealed May 9, 2024.]~~

~~[(6)] (2)~~ Section **59-7-618.1** is repealed July 1, 2029.

~~[(7)] (3)~~ Section **59-9-102.5** is repealed December 31, 2030.

~~[(8)] (4)~~ Section **59-10-1033.1** is repealed July 1, 2029.

Section 2. **Repealer.**

This bill repeals:

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

Section 3. **Effective date.**

This bill takes effect on May 1, 2024.