

**MINUTES OF THE  
SENATE REVENUE AND TAXATION CONFIRMATION COMMITTEE**

Tuesday, July 16, 2013 – 1:00 p.m. – Room 450 State Capitol

**Members Present:**

Sen. John L. Valentine, Chair  
Sen. Jim Dabakis  
Sen. Deidre M. Henderson  
Sen. Brian E. Shiozawa  
Sen. Howard A. Stephenson

**Staff Present:**

Mr. Phillip V. Dean, Policy Analyst  
Ms. Rebecca L. Rockwell, Associate General Counsel  
Ms. Samantha Coombs, Legislative Secretary

**Note:** A list of others present, a copy of related materials, and an audio recording of the meeting can be found at [www.le.utah.gov](http://www.le.utah.gov).

**1. Committee Business**

Chair Valentine called the meeting to order at 1:06 p.m.

**MOTION:** Sen. Henderson moved to approve the minutes of the February 13, 2013, meeting. The motion passed unanimously.

**2. Consideration of Proposed Appointment of Michael Cragun as Utah State Tax Commissioner**

Commissioner Michael Cragun, Utah State Tax Commission ("Tax Commission"), introduced himself and his family to members of the committee. He summarized his first term as a tax commissioner, which included his work overseeing the administrative rules process and the additional training he has completed.

Sen. Stephenson asked Commissioner Cragun to expound upon what he learned during his first term, as well as to describe the day-to-day activities of a tax commissioner.

Commissioner Cragun said that the work of the Tax Commission is very deliberative and explained that the commissioners have a variety of responsibilities, which include reviewing and signing orders, attending hearings, and providing support to the executive director and other employees. He explained that the role of a tax commissioner is to determine the right amount of taxes to be owed based upon law.

Sen. Stephenson asked Commissioner Cragun if he had completed the property tax training program provided by Wichita State of University. Commissioner Cragun responded that he had not been able to attend the Wichita program because of a lack of funding, but completed an equivalent training and certification course in Logan, Utah.

Sen. Dabakis asked what the Tax Commission was doing to ensure that oil producers and refiners pay the required one percent of their deducted gross fuel tax to fuel retailers. Commissioner Cragun explained that he could not speak to the specifics of the issue unless it was brought before him on appeal, but noted that the Tax Commission is aware of the issue.

Commissioner Bruce Johnson, Chair, Tax Commission, spoke in favor of the committee recommending Commissioner Cragun be reappointed as a tax commissioner.

Mr. John Ulibarri, President, Utah Assessors Association, spoke in favor of the committee recommending Commissioner Cragun be reappointed as a tax commissioner. He said that the Utah Assessors Association supports Commissioner Cragun's reappointment.

Mr. Gary Thorup, attorney, Durham Jones & Pinegar, spoke in favor of the committee reappointing Commissioner Cragun.

**MOTION:** Sen. Henderson moved that the committee recommend favorably to the full Senate that Mr. Michael Cragun be reappointed as a tax commissioner. The motion passed unanimously.

**3. Other Items / Adjourn**

**MOTION:** Sen. Shiozawa moved to adjourn the meeting. The motion passed unanimously.

Chair Valentine adjourned the meeting at 2:02 p.m.