

**\*\*\* REVISED AGENDA \*\*\***

**UTAH TAX REVIEW COMMISSION  
UTAH LEGISLATURE**

Thursday, September 22, 2016 • 2:00 pm • Room 445 State Capitol

**1. Commission Business**

- Call to order
- Approval of the minutes of the August 25, 2016, meeting

**2. Pass-Through Entity Payment or Withholding of Tax and Pass-Through Entity Audits**

- Review of issue
- TRC discussion and direction for action

**3. Sales and Use Tax Exemption for Purchases of Manufacturing Equipment**

- Review of sales tax exemption and survey of exemptions in other states - Staff
- Comparing the Effects of a Single Sales Factor Apportionment Formula vs. Removing the Three-Year Economic Life Requirement Under the Manufacturing Equipment Sales and Use Tax Exemption – Thomas Young, Senior Economist, Office of the Legislative Fiscal Analyst
- Summary of prior studies on effectiveness of manufacturing equipment exemption – Staff
- TRC discussion and direction for action

**4. Other Items/Adjourn**

- Next meeting is on Thursday, October 27, 2016
- Report to Revenue and Taxation Interim Committee: Wednesday, November 16, 2016, 8:30 a.m., 445 State Capitol