

Executive Document

Governor's Executive Order Assigning the Tax Review Commission to Study and Make Recommendations Concerning Sales and Use Tax.

Issued: January 18, 2000

EXECUTIVE ORDER

Assigning the Tax Review Commission
to Study and Make Recommendations
Concerning Sales and Use Tax

WHEREAS, sales and use taxation is in need of significant reform and simplification;

WHEREAS, the goal of tax policy is fairness, equity, and a level playing field;

WHEREAS, it is the policy of this administration to oppose taxation of the Internet itself, including taxes on access to the Internet, bit taxes, bandwidth taxes, discriminatory, new or multiple taxes;

WHEREAS, it is the policy of this administration to oppose the introduction of any new tax on remote sales;

WHEREAS, as additional revenues become available through reforming and simplifying sales and use tax, they should be applied to reduce taxes rather than to make government bigger and those revenues can be applied to phase out the sales tax on food or otherwise reduce the tax burden on citizens and businesses currently collecting and paying the tax;

NOW, THEREFORE, I, Michael O. Leavitt, Governor of the State of Utah, by virtue of the authority vested in me by the Constitution and laws of the State of Utah, including Section 59-1-903 of the Utah Code, hereby order as follows:

1. The Tax Review Commission is requested and directed to study and develop a plan for:
 - a. tax simplification, including particularly sales and use tax simplification; and
 - b. the fair and administratively-sound reduction and eventual elimination of the sales tax on food, or other reductions in existing sales and use tax burdens, as additional revenues on remote sales are generated from taxes currently owed but not collected.
2. The Tax Review Commission may offer a range of options and suggestions as part of its plan, noting wherever possible the anticipated fiscal impact of each option and any administrative or tax policy implications.
3. The plan shall not include or recommend new taxes.

4. The Utah State Tax Commission and other state agencies as needed shall support and cooperate with the Tax Review Commission.
5. The Tax Review Commission shall give an initial report of its study and plan by November 30, 2000.
6. This order shall remain in effect until the Tax Review Commission submits its final report and plan.

IN WITNESS WHEREOF, I have hereunto set my hand and cause to be affixed the Great Seal of the State of Utah. Done at the State Capitol in Salt Lake City, Utah, this 18th day of January, 2000.

(State Seal)

MICHAEL O. LEAVITT
Governor

Attest:

OLENE S. WALKER
Lieutenant Governor

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