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### Title 59 Chapter 08-09 Article Gross Receipts to Insurers - 1987

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## COLLATERAL REFERENCES

**Utah Law Review.** — The Relief Provision of the Uniform Division of Income for Tax Purposes Act, 1972 Utah L. Rev. 598.

**C.J.S.** — 85 C.J.S. Taxation § 1104(1).  
**Key Numbers.** — Taxation ⇌ 1005, 1074 to 1077.

**59-7-321. Construction.**

This part shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

**History:** L. 1967, ch. 158, § 19; C. 1953, 59-13-96; renumbered by L. 1987, ch. 2, § 160.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered

this section, which formerly appeared as § 59-13-96, and made a minor stylistic change.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

## COLLATERAL REFERENCES

**C.J.S.** — 85 C.J.S. Taxation § 1090.  
**Key Numbers.** — Taxation ⇌ 965.

## CHAPTER 8

# GROSS RECEIPTS TAX ACT

Section  
59-8-101. Short title.  
59-8-102. Purpose.  
59-8-103. Definitions.  
59-8-104. Rate — Change of rate.

Section  
59-8-105. Time for filing of return — Other applicable provisions.  
59-8-106. Rulemaking authority.

**59-8-101. Short title.**

This chapter is known as the "Gross Receipts Tax Act."

**History:** C. 1953, 59-17-1, enacted by L. 1980, ch. 67, § 1; renumbered by L. 1987, ch. 2, § 261.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered

this section, which formerly appeared as § 59-17-1, and made minor stylistic changes.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

## COLLATERAL REFERENCES

**Key Numbers.** — Taxation ⇌ 1202.5.

**59-8-102. Purpose.**

The purpose of this chapter is to provide for the imposition of an in lieu excise tax on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the state of Utah who are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

**History:** C. 1953, 59-17-2, enacted by L. 1980, ch. 67, § 2; renumbered by L. 1987, ch. 2, § 262.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered

this section, which formerly appeared as § 59-17-2.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

### 59-8-103. Definitions.

As used in this chapter:

(1) "Corporation" means any domestic corporation organized under Chapter 6, Title 16, or any foreign corporation engaged in business in this state under §§ 16-6-79 through 16-6-96, or any legal or administrative entity created under § 11-13-5.5.

(2) "Engaging in business" means carrying on or causing to be carried on any activity through which goods or services are made or rendered by the taxpayer.

(3) "Gross receipts" means the totality of the consideration that the taxpayer receives for any good or service produced or rendered in the state without any deduction or expense paid or accrued in respect to it.

(4) "Taxpayer" means any corporation, other than an eleemosynary, religious or charitable institution, nonprofit hospital, educational, welfare, employee representation organization, or mutual benefit organization engaged in business in the state that is not otherwise required to pay income or franchise tax to the state under Chapter 7, Title 59, or that does not declare dividends.

**History:** C. 1953, 59-17-3, enacted by L. 1980, ch. 67, § 3; renumbered by L. 1987, ch. 2, § 263.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered this section, which formerly appeared as § 59-17-3, deleted former Subsection (1), defin-

ing "commission," redesignated former Subsections (2) to (5) as present Subsections (1) to (4), and made minor stylistic changes in Subsection (4).

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

### 59-8-104. Rate — Change of rate.

An in lieu excise tax is imposed on the gross receipts of a taxpayer engaging in business in the state of Utah in each taxable year as follows:

Gross Receipts Amount	Rate of Tax
Not in excess of \$10,000,000	None
In excess of \$10,000,000 but not in excess of \$500,000,000	1/2%
In excess of \$500,000,000 but not in excess of \$1,000,000,000	3/4%
In excess of \$1,000,000,000	1%

These tax rates specified in this section shall be increased or decreased by the commission in direct proportion to future changes in the corporation franchise tax which is currently 4%.

**History:** C. 1953, 59-17-4, enacted by L. 1980, ch. 67, § 4; L. 1983, ch. 274, § 1; renumbered by L. 1987, ch. 2, § 264.

**Amendment Notes.** — The 1983 amend-

ment changed the rate table; and added the second paragraph.

The 1987 amendment, effective February 6, 1987, renumbered this section, which formerly

appeared as § 59-17-4, and made a minor stylistic change in the last sentence.

ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

**Retrospective Operation.** — Laws 1987,

**59-8-105. Time for filing of return — Other applicable provisions.**

(1) Each taxpayer upon whom a gross tax receipts tax is imposed under this chapter shall file a return with and pay the tax reflected in the return to the commission not later than three and one-half months after the end of the taxpayer's taxable year.

(2) All other provisions applicable to the gross receipts tax imposed under this chapter shall be the appropriate provisions provided for in Chapter 7, Title 59, applied as if the taxpayer under this chapter is a bank or other corporation subject to Chapter 7, Title 59.

**History:** C. 1953, 59-17-5, enacted by L. 1980, ch. 67, § 5; renumbered by L. 1987, ch. 2, § 265.

this section, which formerly appeared as § 59-17-5, and made minor stylistic changes.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered

**59-8-106. Rulemaking authority.**

The commission is charged with the administration and enforcement of this chapter and may promulgate such rules under Chapter 46, Title 63, the Utah Administrative Rulemaking Act as may be required to effectuate the purpose of this chapter.

**History:** C. 1953, 59-17-6, enacted by L. 1980, ch. 67, § 6; renumbered by L. 1987, ch. 2, § 266.

(Utah Administrative Rulemaking Act), referred to in this section, was repealed by Laws 1985, ch. 158, § 2. For present provisions (Utah Administrative Rulemaking Act), see § 63-46a-1 et seq.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered this section, which formerly appeared as § 59-17-6, substituted "rules" for "rules and regulations" and made minor stylistic changes.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

**Compiler's Notes.** — Chapter 46 of Title 63

**CHAPTER 9**

**TAXATION OF ADMITTED INSURERS**

Section  
59-9-101. Tax basis — Rates — Exemptions.  
59-9-102. Offsets.  
59-9-103. Taxation of insurers otherwise taxed.

Section  
59-9-104. Installment payments — Penalty.

**59-9-101. Tax basis — Rates — Exemptions.**

(1) Except for annuity considerations, insurance premiums paid by institutions within the state system of higher education as specified in § 53B-1-102, and ocean marine insurance, every admitted insurer shall pay to the commission for deposit in the General Fund, on or before March 31 in each year, a tax of 2 $\frac{1}{4}$ % of the total premiums received by it during the preceding calendar year from insurance covering property or risks located in this state. This subsection does not apply to workers' compensation and title insurance premiums, which are taxed under Subsections (2) and (3). The taxable premium under this subsection shall be reduced by:

(a) all premiums returned or credited to policyholders on direct business subject to tax in this state;

(b) all premiums received for reinsurance of property or risks located in this state; and

(c) the dividends, including premium reduction benefits maturing within the year, paid or credited to policyholders in this state or applied in abatement or reduction of premiums due during the preceding calendar year.

(2) Every admitted insurer writing workers' compensation insurance in this state, including the Workers' Compensation Fund of Utah under Chapter 3, Title 35, shall pay to the commission, on or before March 31 in each year, a tax of between 3 $\frac{1}{4}$ % and 3 $\frac{3}{4}$ % of the total premiums received by it from workers' compensation insurance in this state during the preceding calendar year. The percentage of premium applicable in any given year shall be determined by the Industrial Commission at least 90 days prior to the payment date, and any percentage of premium over 3 $\frac{1}{4}$ % shall reflect the reasonable reserves necessary to maintain the Uninsured Employers' Fund provided for in § 35-1-107 in an actuarially sound financial condition. This taxable premium shall be reduced in the same manner as provided in Subsections (1)(a) and (1)(b), but not as provided in Subsection (1)(c). The commission shall remit from the tax collected under this subsection an amount equal to 3% of the premium to the Second Injury Fund created under Subsection 35-1-68(1),  $\frac{1}{4}$ % of the premium to the General Fund, and any remaining applicable percentage of the premium to the Uninsured Employers' Fund created under § 35-1-107. No tax that is to be transferred into the General Fund may be collected on premiums received from Utah public agencies or on premiums collected by public agency insurance mutuals.

(3) Every admitted insurer writing title insurance in this state shall pay to the commission, on or before March 31 in each year, a tax of .45% of the total premium received by either the insurer or by its agents during the preceding calendar year from title insurance concerning property located in this state. In calculating this tax, "premium" includes the charges made to an insured under or to an applicant for a policy or contract of title insurance for:

(a) the assumption by the title insurer of the risks assumed by the issuance of the policy or contract of title insurance; and

(b) abstracting title, title searching, examining title, or determining the insurability of title, and every other activity, exclusive of escrow, settlement, or closing charges, whether denominated premium or otherwise, made by a title insurer, an agent of a title insurer, a title insurance agent, or any of them.

(4) Beginning July 1, 1986, former county mutuals and former mutual benefit associations shall pay the premium tax due under this chapter. All premiums received after July 1, 1986, shall be considered in determining this tax.

(5) The following insurers are not subject to the premium tax on health care insurance which would otherwise be applicable under Subsection (1):

- (a) insurers licensed under Chapter 5, Title 31A;
- (b) insurers licensed under Chapter 7, Title 31A;
- (c) insurers licensed under Chapter 8, Title 31A;
- (d) insurers licensed under Chapter 9, Title 31A;
- (e) insurers licensed under Chapter 11, Title 31A;
- (f) insurers licensed under Chapter 13, Title 31A; and
- (g) insurers licensed under Chapter 14, Title 31A.

(6) No insurer issuing multiple policies to an insured may artificially allocate the premiums among the policies for purposes of reducing the aggregate premium tax applicable to the policies.

**History:** C. 1953, 31A-3-201, enacted by L. 1985, ch. 242, § 8; L. 1986, ch. 204, § 29; 1986, ch. 211, § 1; renumbered by L. 1987, ch. 2, § 18; 1987, ch. 91, § 8; 1987, ch. 126, § 1; 1987, ch. 167, § 2; 1987 (1st S.S.), ch. 12, § 9.

**Amendment Notes.** — The 1986 amendment by Chapter 204, effective July 1, 1986, rewrote the introductory paragraph of Subsection (1), rewrote Subsection (2), redesignated former Subsection (4)(a) as present Subsection (4) and former Subsection (4)(b) as present Subsection (5), added Subsection (6), and made minor stylistic changes throughout the section.

The 1986 amendment by Chapter 211, effective July 1, 1986, substituted "this state" for "Utah" whenever it appears in this section; substituted "workers" for "workmen" wherever it appeared in the section; redesignated former Subsection (2) as present Subsection (2)(a); in Subsection (2)(a), inserted "between" before "3<sup>1</sup>/<sub>4</sub>%" and "and 3<sup>3</sup>/<sub>4</sub>%" following "3<sup>1</sup>/<sub>4</sub>%" in the first sentence, inserted the second sentence, rewrote the third sentence, and combined the former third and fourth sentences into the present fourth sentence and rewrote the contents thereof; inserted Subsection (2)(b); and made minor stylistic changes in Subsections (3) and (4)(a).

This section was set out above as reconciled by the Office of Legislative Research and General Counsel.

The 1987 amendment by Chapter 2, effective February 6, 1987, renumbered this section, which was formerly § 31A-3-201, and made minor stylistic changes therein.

**Amendment Notes.** — The 1987 amendment, by Chapter 91, in Subsection (6), corrected the spelling of "artificially."

The 1987 amendment, by Chapter 126, effective July 1, 1987, deleted Subsection (2)(b), which read "Effective July 1, 1987, the variable tax provided in Subsection (2)(a) shall be replaced by a flat tax of 3<sup>1</sup>/<sub>4</sub>%."

The 1987 amendment, by Chapter 167, substituted "§ 53B-1-102" for "§ 53-48-3" in the first sentence of Subsection (1) and corrected a misspelling in Subsection (6).

The 1987 (1st S.S.) amendment, effective July 1, 1987, added "or on premiums collected by public agency insurance mutuals" at the end of Subsection (2).

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

**Cross-References.** — Definition of "General Fund," § 67-4-2.

Industrial Commission, § 35-1-1.

## NOTES TO DECISIONS

### ANALYSIS

Deductions.

—Dividends.

Exclusion from county business tax.

Premiums subject to tax.

—Premium reserve fund.

—Receipt by company.

—"Total premiums."

Rate of tax.

—Confiscatory.

#### Deductions.

##### —Dividends.

Where a stock insurance company, prior to its change-over to a county mutual fire insurance company, declared a dividend and set up individual credits for each policyholder which appeared on the card of each policyholder and made the policyholder a creditor of the corporation to the extent shown on the records, such crediting of the account met the requirement pertaining to the deduction of dividends in determining tax liability based on a percentage of premiums. *Utah Farm Bureau Ins. Co. v. State Tax Comm'n*, 9 Utah 2d 421, 347 P.2d 179 (1959).

Where a stock insurance company, prior to its change-over to a county mutual fire insurance company, resolved through an action by the stockholders that the earned surplus of the company was to be returned to the policyholders as patronage dividends, but neither the amount nor the manner of payment was then determined and this was not done until after the date of mutualization, the tax commission was correct in refusing to allow a deduction of that item in computing a tax on the liability of the stock company. *Utah Farm Bureau Ins. Co. v. State Tax Comm'n*, 9 Utah 2d 421, 347 P.2d 179 (1959).

##### Exclusion from county business tax.

Exclusion of insurance agents by the legislature from any business or occupation tax levied by the counties was not unreasonable and did not violate defendant businessman's constitutional right of equal protection. *State v. Taylor*, 541 P.2d 1124 (Utah 1975).

#### Premiums subject to tax.

##### —Premium reserve fund.

Where a stock company held unearned premium reserves on the date of its change-over to a county mutual fire insurance company and attempted to avoid the payment of the 2 $\frac{1}{4}$ % tax by indulging in the fiction that this fund was returned to the policyholders and repaid to the mutual company as unearned premiums on that date, it could not avoid payment of a tax since no assets were liquidated, none of the policies was canceled, and no part of the premium fund was actually credited for return to the policyholders. *Utah Farm Bureau Ins. Co. v. State Tax Comm'n*, 9 Utah 2d 421, 347 P.2d 179 (1959).

##### —Receipt by company.

Premium was earned and became property of the company for the purpose of taxation as soon as the premium was received and the risk began, although it may have been held subject to future contingency. *Utah Farm Bureau Ins. Co. v. State Tax Comm'n*, 9 Utah 2d 421, 347 P.2d 179 (1959).

##### —"Total premiums."

The term "total premiums" as used in this section does not mean gross premiums. *Intermountain Title Guar. Co. v. State Tax Comm'n*, 107 Utah 222, 152 P.2d 724 (1944).

#### Rate of tax.

##### —Confiscatory.

The tax rate fixed by former section was not confiscatory in 1944, especially in view of provision that such tax was in lieu of all other taxes and fees. *Intermountain Title Guar. Co. v. State Tax Comm'n*, 107 Utah 222, 152 P.2d 724 (1944).

#### COLLATERAL REFERENCES

Key Numbers. — Taxation ⇐ 136 to 141.

### 59-9-102. Offsets.

(1) If any authorized insurer doing business in this state during the tax year pays a property tax in this state, the insurer may deduct from the tax provided under this chapter that portion of the property tax paid for general state purposes.

(2) Any domestic insurance company paying a fee for examination under § 31A-2-205, may deduct from the tax provided under this chapter the amount of the examination fee paid, subject to the limitations of Subsection 31A-2-203(2)(d).

(3) There is offset against the taxes imposed under § 59-9-101 the amount of any assessments paid by an insurance company under the guaranty associations established under Chapter 28, Title 31A, in the manner provided by §§ 31A-28-113 and 31A-28-212.

(4) The state has no liability to insurers for any amount by which offsets allowed under this section exceed the insurer's premium tax liability.

**History:** C. 1953, 31A-3-202, enacted by L. 1985, ch. 242, § 8; L. 1986, ch. 204, § 30; renumbered by L. 1987, ch. 2, § 19.

**Amendment Notes.** — The 1986 amendment, effective July 1, 1986, substituted "this state" for "Utah" twice in Subsection (1) and added Subsection (4).

The 1987 amendment, effective February 6, 1987, renumbered this section, which was formerly § 31A-3-202, and made minor stylistic changes therein.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

#### NOTES TO DECISIONS

##### Deductions.

##### —Examination costs.

Costs of examination can be deducted from the tax imposed by this section only in the year in which the costs are paid. *Equitable Life & Cas. Ins. Co. v. State Tax Comm'n*, 122 Utah 293, 249 P.2d 955 (1952), distinguished, 9 Utah Farm Bureau Ins. Co. v. State Tax Comm'n, 9 Utah 2d 421, 347 P.2d 179 (1959).

In assessing the tax liability of a company which had operated both as a stock insurance company and as a county mutual fire insurance company during the period in question, where the insurance commissioner had failed to order examinations at the time required by law, the company was allowed a prorata deduc-

tion for the portion of the examination fee which related to the period covered by its operation as a stock company. *Utah Farm Bureau Ins. Co. v. State Tax Comm'n*, 9 Utah 2d 421, 347 P.2d 179 (1959).

In computing the premium tax, a domestic insurance company was entitled to deduct the full amount paid for the required examination of its business conducted by the insurance commissioner, and the tax commission went beyond its rule-making powers when it refused to allow a full deduction to an insurer and promulgated a rule whereby deduction was based on amount of premium attributable to business in Utah and not to business in foreign states. *Surety Life Ins. Co. v. State Tax Comm'n*, 13 Utah 2d 275, 373 P.2d 379 (1962).

## 59-9-103. Taxation of insurers otherwise untaxed.

(1) As used in this section:

(a) "Administrative and claims expense" includes all claims paid, agency expenses, third party administrator expenses, taxes, licenses, fees, loss adjustment expenses, legal expenses, reinsurance premiums, and all other expenses incurred directly in connection with the insurance of Utah risks by the insurer, less any recoveries or reimbursements collected or collectible because of reinsurance or any other source, but only with respect to Utah risks. The administrative and claims expense also includes the pro rata portion attributable to Utah risks of the salaries and fringe benefits, including taxes on salaries, of all personnel responsible for the administration of the insurer, the printing and stationery, and all other expenses attributable to the administration of the insurer. When personnel are engaged in the administration of the insurer as only part of their employment, for purposes of this section their salaries and fringe benefits shall be prorated based on the portion of their time devoted to the administration of the insurer. Appropriate overhead charges shall be included with all the expenses listed in this subsection.



(b) "Utah risks" means insurance coverage on the lives, health, or against the liability of persons residing in Utah, or on property located in Utah, other than property temporarily in transit through Utah.

(2) Except for workers' compensation coverage, which is provided in Subsection (3), and except as provided under Subsection (4), every insurer which provides insurance on Utah risks shall pay to the commission, on or before March 31 of each year, a tax of 2-1/4% of the total administrative and claims expense incurred during the prior calendar year by the insurer. This tax shall be deposited in the General Fund.

(3) Except as provided under Subsection (4), every insurer which provides workers' compensation coverage on persons employed in Utah shall pay to the commission on or before March 31 of each year a tax of 3-1/4% of the total administrative and claims expense incurred during the prior year by the insurer. This tax shall be distributed in the same manner as under Subsection 59-9-101(3).

(4) The taxes imposed under Subsections (2) and (3) do not apply to:

- (a) admitted insurers;
- (b) insurers taxed under § 31A-3-301;
- (c) self insurers; or
- (d) annuity considerations or ocean marine insurance.

**History:** C. 1953, 31A-3-203, enacted by L. 1985, ch. 242, § 8; renumbered by L. 1987, ch. 2, § 20.

**Amendment Notes.** — The 1987 amendment, effective February 6, 1987, renumbered this section, which was formerly § 31A-3-203, and made minor stylistic changes therein.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

**Cross-References.** — Definition of "General Fund," § 67-4-2.

Workers' compensation insurance contracts, § 31A-22-1001 et seq.

## 59-9-104. Installment payments — Penalty.

(1) A person whose total tax obligation under this chapter for the preceding taxable year was \$10,000 or more shall pay the taxes levied under this chapter in quarterly installments. Each installment shall be based on the estimated insurance premiums received, or for the taxes imposed under § 59-9-103, upon the estimated total administrative and claims expense incurred during the calendar quarter preceding the date on which that quarterly installment is due. The installments are due on or before May 1, August 1, November 1, and March 31. To the extent installment payments result in an overpayment of the tax obligation under this chapter, the overpayment shall be promptly refunded.

(2) If an installment is not paid or is underpaid, except as provided in Subsection (3), there shall be added a penalty as provided in § 59-1-401 and interest as provided in § 59-1-402. The amount of the underpayment is the excess of 80% of the installment shown to be due by an audit of the taxpayer's records over the amount, if any, of the installment paid on or before the last date prescribed for the payment. The taxpayer shall pay the cost of the audit, if any. The period of the underpayment begins after the last date prescribed for payment and ends on the date any remaining portion of the underpayment is paid.

(3) No penalty, interest, or audit charge may be assessed under Subsection (2) if the taxpayer pays, for any installment required by this section, at least

27% of the annual tax reported on its annual statement for the preceding taxable year.

**History:** C. 1953, 31A-3-204, enacted by L. 1985, ch. 242, § 8; renumbered by L. 1987, ch. 2, § 21; L. 1987, ch. 3, § 1.

**Amendment Notes.** — The 1987 amendment by Chapter 2, effective February 6, 1987, renumbered this section, which was formerly § 31A-3-204, made minor stylistic changes in Subsection (1), and substituted "there shall be added a penalty as provided in § 59-1-401 and interest as provided in § 59-1-402" for "interest is charged on the amount of the underpayment at the rate charged by the United States Internal Revenue Service for past due taxes" in the first sentence of Subsection (2) and "penalty, interest, or audit" for "interest or audit" in Subsection (3).

The 1987 amendment by Chapter 3, effective February 6, 1987, rewrote the first sentence of Subsection (2), substituted "penalty, interest, or audit" for "interest or audit" in Subsection (3), and made minor stylistic changes throughout the section.

This section is set out as reconciled by the Office of Legislative Research and General Counsel.

**Retrospective Operation.** — Laws 1987, ch. 2, § 331 provides: "This act has retrospective operation to January 1, 1987."

Laws 1987, ch. 3, § 59 provides: "This act has retrospective operation to January 1, 1987."

## CHAPTER 10

# INDIVIDUAL INCOME TAX ACT

### Part 1

#### Determination and Reporting of Tax Liability and Information

Section	
59-10-101.	Short title.
59-10-102.	Declaration of intent.
59-10-103.	Definitions.
59-10-104.	Tax basis — Rates.
59-10-105.	Optional tax.
59-10-106.	Credit for tax paid by individual to another state.
59-10-107.	Credit for tax paid by estate or trust to another state.
59-10-108.	Credit for cash contributions to sheltered workshops.
59-10-109.	Credit for cash contributions to qualifying research and development partnerships.
59-10-110.	Disallowance of federal tax credits.
59-10-111.	Federal taxable income defined.
59-10-112.	State taxable income of resident individual.
59-10-113.	State taxable income of nonresidents.
59-10-114.	Additions to and subtractions from federal taxable income of an individual.
59-10-115.	Equitable adjustments.
59-10-116.	Tax on nonresident individuals' state taxable income.
59-10-117.	Federal adjusted gross income derived from Utah sources.

### Section

59-10-118.	Division of income for tax purposes.
59-10-119.	Returns by husband and wife, either or both of whom is a nonresident.
59-10-120.	Change of status as resident or nonresident.
59-10-121.	Proration when two returns required.
59-10-122.	Taxable year.
59-10-123.	Accounting method.
59-10-124.	Adjustments between taxable years after change in accounting method.
59-10-125.	Adjustment after change of accounting method.
59-10-126.	Certain associations not subject to tax.

### Part 2

#### Trusts and Estates

59-10-201.	Taxation of resident trusts and estates.
59-10-202.	State taxable income of resident estate or trust — Additions and subtractions.
59-10-203.	Credit to beneficiary of resident trust receiving accumulation distribution.
59-10-204.	State taxable income of nonresident estate or trust defined.
59-10-205.	Tax on income derived from Utah sources.