

***Superseded 1/1/2017***

**31A-32a-106 Regulation of account administrators -- Administration of addition to adjusted gross income and tax credit -- Rulemaking authority.**

- (1) The department shall regulate account administrators and may adopt rules necessary to administer this chapter.
- (2) The State Tax Commission may adopt rules necessary to monitor and implement the:
  - (a) amounts required to be added to adjusted gross income in accordance with Sections 31A-32a-105 and 59-10-114; or
  - (b) amount claimed as a tax credit in accordance with Section 59-10-1021.