

53B-8a-112 Tax considerations.

- (1) For tax purposes the property of the plan and its income are governed by Section 59-10-201.
- (2) The tax commission, in consultation with the board and the plan, may adopt rules necessary to monitor and implement the tax provisions referred to in Subsection (1) as related to the property of the plan and its income.

Amended by Chapter 6, 2010 General Session