

59-10-209.1 Adjustments to unadjusted income.

- (1) The commission shall allow an adjustment to unadjusted income of a resident or nonresident estate or trust if the resident or nonresident estate or trust would otherwise:
 - (a) receive a double tax benefit under this chapter; or
 - (b) suffer a double tax detriment under this chapter.
- (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules to allow for the adjustment to unadjusted income required by Subsection (1).

Amended by Chapter 382, 2008 General Session

Amended by Chapter 389, 2008 General Session