

1 **PRIVATE COLLECTION OF DELINQUENT**

2 **TAXES**

3 2000 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Howard A. Stephenson**

6 AN ACT RELATING TO REVENUE AND TAXATION; REDUCING THE WAITING PERIOD
7 BEFORE DELINQUENT TAXES MAY BE REFERRED TO PRIVATE COLLECTORS; AND
8 MAKING TECHNICAL CHANGES.

9 This act affects sections of Utah Code Annotated 1953 as follows:

10 AMENDS:

11 **59-1-1101**, as enacted by Chapter 165, Laws of Utah 1994

12 *Be it enacted by the Legislature of the state of Utah:*

13 Section 1. Section **59-1-1101** is amended to read:

14 **59-1-1101. Private collection of tax -- Fee.**

15 (1) The tax commission is authorized to employ private collectors for the collection of
16 accounts that are unpaid over [24] 12 months after the assessment date.

17 (2) [~~Accounts collected pursuant to this section are exempt from Title 63, Chapter 1b, Debt~~
18 ~~Coordination and Collection.~~] Up to, but no more than, 33% of the money collected may be used
19 to offset the payment to a private collector.

Legislative Review Note

as of 1-25-00 12:10 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel