

MULTISTATE TAX COMPACT AMENDMENTS

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Ryan D. Wilcox

LONG TITLE

General Description:

This bill addresses provisions related to the Multistate Tax Compact.

Highlighted Provisions:

This bill:

- ▶ addresses audits, tax enforcement, and tax administration related to the Multistate Tax Compact; and
- ▶ repeals certain repeal dates related to the Multistate Tax Compact.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides effective dates.

Utah Code Sections Affected:

AMENDS:

59-1-809 (Effective 07/01/14), as last amended by Laws of Utah 2013, Chapter 462

63I-1-259, as last amended by Laws of Utah 2013, Chapter 462

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

Section 1. Section **59-1-809 (Effective 07/01/14)** is amended to read:

59-1-809 (Effective 07/01/14). Commission authority related to the Multistate Tax Commission and governmental entities.

~~[(1) The commission may participate in an audit, tax enforcement, or tax administration with the Multistate Tax Commission, a taxing official of another state, the~~

30 ~~District of Columbia, or the United States or its territories.]~~

31 [(2)] The commission may furnish to the Multistate Tax Commission, a taxing official
32 of another state, the District of Columbia, or the United States or its territories, any information
33 contained in:

34 [(a)] (1) a tax return or report, a related schedule, or a document filed pursuant to the
35 tax laws of this state; or

36 [(b)] (2) the report of an audit or investigation made with respect to a tax return or
37 report, a related schedule, or a document described in Subsection [(2)(a)] (1).

38 Section 2. Section **63I-1-259** is amended to read:

39 **63I-1-259. Repeal dates, Title 59.**

40 [~~(1)~~ Sections ~~59-1-801.5~~ and ~~59-1-808~~ are repealed on June 30, 2014.]

41 [(2)] (1) Subsection ~~59-2-924(3)(g)~~ is repealed on December 31, 2016.

42 [(3)] (2) Section ~~59-2-924.3~~ is repealed on December 31, 2016.

43 [(4)] (3) Section ~~59-9-102.5~~ is repealed December 31, 2020.

44 Section 3. **Effective dates.**

45 (1) Except as provided in Subsection (2), this bill takes effect on May 13, 2014.

46 (2) The actions affecting Section ~~59-1-809~~ (Effective 07/01/14) take effect on July 1,
47 2014.