

1 **MULTISTATE TAX COMPACT AMENDMENTS**

2 2014 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Curtis S. Bramble**

5 House Sponsor: Ryan D. Wilcox

7 **LONG TITLE**

8 **General Description:**

9 This bill addresses provisions related to the Multistate Tax Compact.

10 **Highlighted Provisions:**

11 This bill:

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

15 **Money Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 This bill provides effective dates.

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **59-1-809 (Effective 07/01/14)**, as last amended by Laws of Utah 2013, Chapter 462

22 **63I-1-259**, as last amended by Laws of Utah 2013, Chapter 462

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

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

26 **59-1-809 (Effective 07/01/14). Commission authority related to the Multistate Tax**
27 **Commission and governmental entities.**



28 ~~[(1) The commission may participate in an audit, tax enforcement, or tax~~
29 ~~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40 ~~[(1) Sections 59-1-801.5 and 59-1-808 are repealed on June 30, 2014.]~~

41 [(2)] (1) Subsection 59-2-924(3)(g) is repealed on December 31, 2016.

42 [(3)] (2) Section 59-2-924.3 is repealed on December 31, 2016.

43 [(4)] (3) Section 59-9-102.5 is repealed December 31, 2020.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

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.

Legislative Review Note
as of 2-18-14 2:56 PM

Office of Legislative Research and General Counsel