



Index for Estate Planning Recodification

Crosswalk of Recodified Statutes | 2024 General Session

The table below provides an index for recodified statutes in the Estate Planning Recodification. For more detailed information regarding the recodification, please contact the Office of Legislative Research and General Counsel.

**Disclaimer: The Office of Legislative Research and General Counsel prepares this document solely to facilitate the legislative process. OLRGC makes every effort to ensure that the information is accurate and complete but cannot guarantee its accuracy or completeness. The most accurate and complete information about legislation is the legislation itself. The official version of legislation and the Utah Code are on the legislative website at <https://le.utah.gov>.*

Section Number	Title	Renumbered Section
Title 22, Fiduciaries		
Chapter 1, Fiduciaries		
22-1-1	Definitions.	75A-1-201
22-1-2	Payments or transfers made to a fiduciary.	75A-1-203
22-1-4	Transfer of negotiable instruments by a fiduciary.	75A-1-204
22-1-5	Checks -- Drawn by a fiduciary and payable to a third person.	75A-1-205
22-1-6	Checks drawn by or payable to a fiduciary.	75A-1-206
22-1-7	Bank deposits in the name of a fiduciary.	75A-1-207
22-1-8	Checks drawn in name of a principal.	75A-1-208
22-1-9	Deposits in a fiduciary's personal account.	75A-1-209
22-1-10	Deposits in name of several trustees.	75A-1-210
22-1-11	Transactions prior to May 12, 1925.	75A-1-202
Chapter 2, Trusts		
22-2-1	Death of trustee -- Trust estate vests in successor.	75B-1-102
Chapter 3, Uniform Fiduciary Income and Principal Act		
Part 1	General Provisions	
22-3-101	Title.	Repealed
22-3-102	Definitions.	75A-5-102
22-3-103	Scope.	75A-5-103
22-3-104	Governing law.	75A-5-104
Part 2	Fiduciary Duties and Judicial Review	
22-3-201	Fiduciary duties -- General principles.	75A-5-201
22-3-202	Judicial review of exercise of discretionary power -- Request for instruction.	75A-5-202
22-3-203	Fiduciary's power to adjust.	75A-5-203
Part 3	Unitrust	
22-3-301	Definitions.	75A-5-301
22-3-302	Application -- Duties and remedies.	75A-5-302
22-3-303	Authority of fiduciary.	75A-5-303
22-3-304	Notice.	75A-5-304
22-3-305	Unitrust policy.	75A-5-305
22-3-306	Unitrust rate.	75A-5-306
22-3-307	Applicable value.	75A-5-307
22-3-308	Period.	75A-5-308
22-3-309	Special tax benefits -- Other rules.	75A-5-309
Part 4	Allocation of Receipts	



22-3-401	Receipts from entity -- Character of receipts from entity.	75A-5-401
22-3-402	Receipts from entity -- Distribution from trust or estate.	75A-5-402
22-3-403	Receipts from entity -- Business or other activity conducted by fiduciary.	75A-5-403
22-3-404	Receipts not normally apportioned -- Principal receipts.	75A-5-404
22-3-405	Receipts not normally apportioned -- Rental property.	75A-5-405
22-3-406	Receipts not normally apportioned -- Receipt on obligation to be paid in money.	75A-5-406
22-3-407	Receipts not normally apportioned -- Insurance policy or contract.	75A-5-407
22-3-408	Receipts normally apportioned -- Insubstantial allocation not required.	75A-5-408
22-3-409	Receipts normally apportioned -- Deferred compensation, annuity, or similar payment.	75A-5-409
22-3-410	Receipts normally apportioned -- Liquidating asset.	75A-5-410
22-3-411	Receipts normally apportioned -- Minerals, water, and other natural resources.	75A-5-411
22-3-412	Receipts normally apportioned -- Timber.	75A-5-412
22-3-413	Receipts normally apportioned -- Marital deduction property not productive of income.	75A-5-413
22-3-414	Receipts normally apportioned -- Derivative or option.	75A-5-414
22-3-415	Receipts normally apportioned -- Asset-backed security.	75A-5-415
22-3-416	Receipts normally apportioned -- Other financial instrument or arrangement.	75A-5-416
Part 5	Allocation of Disbursements	
22-3-501	Disbursement from income.	75A-5-501
22-3-502	Disbursement from principal.	75A-5-502
22-3-503	Transfer from income to principal for depreciation.	75A-5-503
22-3-504	Reimbursement of income from principal.	75A-5-504
22-3-505	Reimbursement of principal from income.	75A-5-505
22-3-506	Income taxes.	75A-5-506
22-3-507	Adjustment between income and principal because of taxes.	75A-5-507
Part 6	Death of Individual or Termination of Income Interest	
22-3-601	Determination and distribution of net income.	75A-5-601
22-3-602	Distribution to successor beneficiary.	75A-5-602
Part 7	Apportionment at Beginning and End of Income Interest	
22-3-701	When right to income begins and ends.	75A-5-701
22-3-702	Apportionment of receipts and disbursements when decedent dies or income interest begins.	75A-5-702
22-3-703	Apportionment when income interest ends.	75A-5-703
Part 8	Miscellaneous Provisions	



22-3-801	Uniformity of application and construction.	75A-5-801
22-3-802	Relation to Electronic Signatures in Global and National Commerce Act.	75A-5-802
22-3-803	Application to trust or estate.	75A-5-803
22-3-804	Severability.	75A-5-804
Chapter 5, Uniform Act for Simplification of Fiduciary Security Transfers		
22-5-1	Title.	Repealed
22-5-2	Definitions.	75A-7-102
22-5-3	Registration of security in the name of a fiduciary.	75A-7-103
22-5-4	Assignment of security by a fiduciary.	75A-7-104
22-5-5	Assignment of security by a fiduciary -- Evidence of appointment or incumbency.	75A-7-105
22-5-6	Adverse claims to transfer of security by a fiduciary -- Notice.	75A-7-106
22-5-7	Nonliability of corporation or transfer agent.	75A-7-107
22-5-8	Nonliability of third persons.	75A-7-108
22-5-9	Territorial application of law to rights and duties of corporation or third persons.	75A-7-109
22-5-10	Tax obligations not affected.	75A-7-110
22-5-11	Construction.	75A-7-111
Chapter 6, Retirement Trusts		
22-6-1	Retirement trusts exempted from rules against perpetuities, accumulations or suspension of power of alienation.	75B-1-202
22-6-2	Income permitted to accumulate.	75B-1-203
Title 25, Fraud		
Chapter 6, Uniform Voidable Transactions Act		
Part 5	Asset Protection Trust	
25-6-501	Title.	Repealed
25-6-502	Asset protection trust.	75B-1-301 & 302
Title 75, Utah Uniform Probate Code		
Chapter 2a, Advance Health Care Directive Act		
75-2a-101	Title.	Repealed
75-2a-102	Intent statement.	75A-3-102
75-2a-103	Definitions.	75A-3-101
75-2a-104	Capacity to make health care decisions -- Presumption -- Overcoming presumption.	75A-3-201
75-2a-105	Capacity to complete an advance health care directive.	75A-3-302
75-2a-106	Emergency medical services -- POLST order.	75A-3-106
75-2a-107	Advance health care directive -- Appointment of agent -- Powers of agent.	75A-3-301
75-2a-108	Default surrogates.	75A-3-203
75-2a-109	Effect of current health care preferences -- Health care decision making.	75A-3-202
75-2a-110	Surrogate decision making -- Scope of authority.	75A-3-204
75-2a-111	Priority of decision makers.	75A-3-206
75-2a-112	Health care decisions by guardian.	75A-3-205
75-2a-113	Personal representative status.	75A-3-208



75-2a-114	Revocation of advance health care directive.	75A-3-307
75-2a-115	Notification to health care provider -- Obligations of health care providers -- Liability.	75A-3-207
75-2a-116	Presumption of validity of advance health care directive.	75A-3-304
75-2a-117	Optional form for advance health care directive.	75A-3-303
75-2a-118	Illegal destruction or falsification of advance health care directive.	75A-3-308
75-2a-119	Advance health care directive effect on insurance policies.	75A-3-305
75-2a-120	Judicial relief.	75A-3-107
75-2a-121	Reciprocity of advance health care directive-- Application of former provisions of law.	75A-3-309
75-2a-122	Effect of chapter.	75A-3-103
75-2a-123	Advance health care directive effect during pregnancy.	75A-3-306
75-2a-124	Provisions cumulative with existing law.	75A-3-104
75-2a-125	Severability.	75A-3-105
Chapter 5a, Uniform Transfer to Minor Act		
75-5a-101	Short title.	Repealed
75-5a-102	Definitions.	75A-8-102
75-5a-103	Scope and jurisdiction.	75A-8-103
75-5a-104	Nomination of custodian.	75A-8-104
75-5a-105	Transfer by gift or exercise of power of appointment.	75A-8-105
75-5a-106	Transfer authorized by will or trust.	75A-8-106
75-5a-107	Other transfer by fiduciary.	75A-8-107
75-5a-108	Transfer by obligor.	75A-8-108
75-5a-109	Receipt for custodial property.	75A-8-109
75-5a-110	Manner of creating custodial property and effecting transfer -- Designation of initial custodian -- Control.	75A-8-110
75-5a-111	Single custodianship.	75A-8-111
75-5a-112	Validity and effect of transfer.	75A-8-112
75-5a-113	Care of custodial property.	75A-8-113
75-5a-114	Powers of custodian.	75A-8-114
75-5a-115	Use of custodial property.	75A-8-115
75-5a-116	Custodian's expenses, compensation, and bond.	75A-8-116
75-5a-117	Exemption of third person from liability.	75A-8-117
75-5a-118	Liability to third persons.	75A-8-118
75-5a-119	Renunciation, resignation, death, or removal of custodian -- Designation of successor custodian.	75A-8-119
75-5a-120	Accounting by and determination of liability of custodian.	75A-8-120
75-5a-121	Termination of custodianship.	75A-8-121
75-5a-122	Applicability.	75A-8-122
75-5a-123	Effect on existing custodianships.	75A-8-123
Chapter 9, Uniform Power of Attorney Act		
Part 1	General Provisions	
75-9-101	Title.	Repealed
75-9-102	Definitions.	75A-2-102



75-9-103	Applicability.	75A-2-103
75-9-104	Power of attorney is durable.	75A-2-104
75-9-105	Execution of power of attorney.	75A-2-105
75-9-106	Validity of power of attorney.	75A-2-106
75-9-107	Meaning and effect of power of attorney.	75A-2-107
75-9-108	Nomination of conservator or guardian -- Adequacy of power of attorney -- Relation of agent to conservator or other fiduciary.	75A-2-108
75-9-109	When power of attorney is effective.	75A-2-109
75-9-110	Termination of power of attorney or agent's authority.	75A-2-110
75-9-111	Coagents and successor agents.	75A-2-111
75-9-112	Reimbursement and compensation of agent.	75A-2-112
75-9-113	Agent's acceptance.	75A-2-113
75-9-114	Agent's duties.	75A-2-114
75-9-115	Exoneration of agent.	75A-2-115
75-9-116	Judicial relief.	75A-2-116
75-9-117	Agent's liability.	75A-2-117
75-9-118	Agent's resignation -- Notice.	75A-2-118
75-9-119	Acceptance of and reliance upon acknowledged power of attorney.	75A-2-119
75-9-120	Liability for Refusal to Accept Acknowledged Power of Attorney.	75A-2-120
75-9-121	Principles of law and equity.	75A-2-121
75-9-122	Laws applicable to financial institutions and entities.	75A-2-122
75-9-123	Remedies under other law.	75A-2-123
Part 2	Authority	
75-9-201	Authority that requires specific grant -- Grant of general authority.	75A-2-201
75-9-202	Incorporation of authority.	75A-2-202
75-9-203	Construction of authority generally.	75A-2-203
75-9-204	Real property.	75A-2-204
75-9-205	Tangible personal property.	75A-2-205
75-9-206	Stocks and bonds.	75A-2-206
75-9-207	Commodities and options.	75A-2-207
75-9-208	Banks and other financial institutions.	75A-2-208
75-9-209	Operation of entity or business.	75A-2-209
75-9-210	Insurance and annuities.	75A-2-210
75-9-211	Estates, trusts, and other beneficial interests.	75A-2-211
75-9-212	Claims and litigation.	75A-2-212
75-9-213	Personal and family maintenance.	75A-2-213
75-9-214	Benefits from governmental programs or civil or military service.	75A-2-214
75-9-215	Retirement plans.	75A-2-215
75-9-216	Taxes.	75A-2-216
75-9-217	Gifts.	75A-2-217
Part 3	Statutory Forms	
75-9-301	Statutory form power of attorney.	75A-2-301
75-9-302	Agent's certification.	75A-2-302



Part 4	Miscellaneous Provisions	
75-9-401	Uniformity of application and construction.	75A-2-401
75-9-402	Relation to Electronic Signatures in Global and National Commerce Act.	75A-2-402
75-9-403	Effect on existing powers of attorney.	75A-2-403
Chapter 10. Uniform Powers of Appointment Act		
Part 1	General Provisions	
75-10-101	Title.	Repealed
75-10-102	Definitions.	75A-4-102
75-10-103	Governing law.	75A-4-103
75-10-104	Common law and principles of equity.	75A-4-104
Part 2	Creation, Revocation, and Amendment of Power of Appointment	
75-10-201	Creation of power of appointment.	75A-4-201
75-10-202	Nontransferability.	75A-4-202
75-10-203	Presumption of unlimited authority.	75A-4-203
75-10-204	Exception to presumption of unlimited authority.	75A-4-204
75-10-205	Rules of classification.	75A-4-205
75-10-206	Donor's power to revoke or amend.	75A-4-206
Part 3	Exercise of Power of Appointment	
75-10-301	Requisites for exercise of power of appointment.	75A-4-301
75-10-302	Intent to exercise -- Determining intent from residuary clause.	75A-4-302
75-10-303	Intent to exercise -- After-acquired power.	75A-4-303
75-10-304	Compliance with donor-imposed formal requirements.	75A-4-304
75-10-305	Permissible appointment.	75A-4-305
75-10-306	Appointment to deceased appointee or permissible appointee's descendant.	75A-4-306
75-10-307	Impermissible appointment.	75A-4-307
75-10-308	Elective allocation doctrine.	75A-4-308
75-10-309	Capture doctrine -- Disposition of ineffectively appointed property under general power.	75A-4-309
75-10-310	Disposition of unappointed property under released or unexercised general power.	75A-4-310
75-10-311	Disposition of unappointed property under released or unexercised nongeneral power.	75A-4-311
75-10-312	Disposition of unappointed property if partial appointment to taker in default.	75A-4-312
75-10-313	Appointment to taker in default.	75A-4-313
75-10-314	Powerholder's authority to revoke or amend exercise.	75A-4-314
Part 4	Disclaimer or Release – Contract to Appoint or Not to Appoint	
75-10-401	Disclaimer.	75A-4-401
75-10-402	Authority to release.	75A-4-402
75-10-403	Method of release.	75A-4-403
75-10-404	Revocation or amendment of release.	75A-4-404



75-10-405	Power to contract -- Presently exercisable power of appointment.	75A-4-405
75-10-406	Power to contract -- Power of appointment not presently exercisable.	75A-4-406
75-10-407	Remedy for breach of contract to appoint or not to appoint.	75A-4-407
Part 5	Rights of Powerholder's Creditors in Appointive Property	
75-10-501	Creditor claim -- General power created by powerholder.	75A-4-501
75-10-502	Creditor claim -- Power not created by powerholder.	75A-4-502
75-10-503	Power to withdraw.	75A-4-503
Part 6	Miscellaneous Provisions	
75-10-601	Uniformity of application and construction.	75A-4-601
75-10-602	Relation to Electronic Signatures in Global and National Commerce Act.	75A-4-602
75-10-603	Application to existing relationships.	75A-4-603
Chapter 11, Uniform Fiduciary Access to Digital Assets Act		
75-11-101	Title.	Repealed
75-11-102	Definitions.	75A-6-102
75-11-103	Applicability.	75A-6-103
75-11-104	User direction for disclosure of digital assets.	75A-6-104
75-11-105	Terms of service agreement.	75A-6-105
75-11-106	Procedure for disclosing digital assets.	75A-6-106
75-11-107	Disclosure of content of electronic communications of deceased user.	75A-6-107
75-11-108	Disclosure of other digital assets of deceased user.	75A-6-108
75-11-109	Disclosure of content of electronic communications of principal.	75A-6-109
75-11-110	Disclosure of other digital assets of principal.	75A-6-110
75-11-111	Disclosure of digital assets held in trust when trustee is original user.	75A-6-111
75-11-112	Disclosure of contents of electronic communications held in trust when trustee not original user.	75A-6-112
75-11-113	Disclosure of other digital assets held in trust when trustee not original user.	75A-6-113
75-11-114	Disclosure of digital assets to conservator or guardian of protected person.	75A-6-114
75-11-115	Fiduciary duty and authority.	75A-6-115
75-11-116	Custodian compliance and immunity.	75A-6-116
75-11-117	Uniformity of application and construction.	75A-6-117
75-11-118	Relation to Electronic Signatures in Global and National Commerce Act.	75A-6-118