

## **Estate Planning Recodification**

Detailed Outline | 2024 General Session

The table below outlines the new titles for fiduciaries and trusts and provides references to the prior Utah Code sections that are contained within the new titles. For more detailed information regarding the recodification, please contact the Office of Legislative Research and General Counsel.

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## Title 75A, Fiduciaries

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| 75A-8-121 | Termination of custodianship.   | 75-5a-121 |
| 75A-8-122 | Applicability.  | 75-5a-122 |
| 75A-8-123 | Effect on existing custodianships.  | 75-5a-123 |

## Title 75B, Trusts

| New Code  |           | Title   | <b>Existing Code</b> |  |
|-----------|-----------|---|----------------------|--|
| Chapter 1 |           | Trusts  |                      |  |
|           | Part 1    | General Provisions  |                      |  |
|           | 75B-1-101 | Reserved for definitions.   | New                  |  |
|           | 75B-1-102 | Transition clause.  | New                  |  |
|           | 75B-1-103 | Death of trustee Trust estate vests in successor.   | 22-2-1               |  |
|           | Part 2    | Retirement Trust  |                      |  |
|           | 75B-1-201 | Definitions   | New                  |  |
|           | 75B-1-202 | Retirement trusts exempted from rules against perpetuities, accumulations or suspension of power of alienation. | 22-6-1               |  |
|           | 75B-1-203 | Income permitted to accumulate.   | 22-6-2               |  |
|           | Part 3    | Asset Protection Trust  |                      |  |
|           | 75B-1-301 | Definitions.  | New                  |  |
|           | 75B-1-302 | Asset protection trust.   | 25-6-502             |  |
| Chapter 2 | 1         | Uniform Trust Code (Planned for 2025 Session)   |                      |  |
| Chapter 3 |           | Uniform Directed Trust Code (Planned for 2025 Session)  |                      |  |