

DRAFT

59-7-801 Definitions.

For purposes of this part:

- (1) "Unrelated business income" means unrelated business income as determined under Section 512, Internal Revenue Code.
- (2) "Utah unrelated business income" means the unrelated business income allocated or apportioned to Utah in accordance with Part 3, Allocation and Apportionment of Income - Utah UDITPA Provisions.