



# Index for Estate Planning Recodification

Comparison of Sections Old to New | 2024 General Session

The table below provides an index for statutes recodified by [SB 79, Estate Planning Recodification](#), which will become effective on September 1, 2024. 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>.*

Old Section	Title	New Section
<b>Title 22, Fiduciaries</b>		
<b>Chapter 1, Fiduciaries</b>		
22-1-1	Definitions.	75A-1-201
22-1-2	Payments made to fiduciaries.	75A-1-203
22-1-4	Transfer of negotiable instruments by fiduciaries.	75A-1-204
22-1-5	Checks -- Drawn by fiduciaries and payable to third persons.	75A-1-205
22-1-6	Checks drawn by or payable to fiduciary.	75A-1-206
22-1-7	Bank deposits in the name of fiduciary.	75A-1-207
22-1-8	Checks drawn in name of principal.	75A-1-208
22-1-9	Deposits in 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, excepted.	75A-1-202
<b>Chapter 2, Trusts</b>		
22-2-1	Death of trustee -- Trust estate vests in successor.	75B-1-103
<b>Chapter 3, Uniform Fiduciary Income and Principal Act</b>		
<b>Part 1, General Provisions</b>		
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	Repealed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
<b>Part 2, Fiduciary Duties and Judicial Review</b>		
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
<b>Part 3, Unitrust</b>		
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
<b>Part 4, Allocation of Receipts</b>		
22-3-401	Receipts from entity -- Character of receipts from entity.	75A-5-401



Old Section	Title	New Section
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
<b>Part 5, Allocation of Disbursements</b>		
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
<b>Part 6, Death of Individual or Termination of Income Interest</b>		
22-3-601	Determination and distribution of net income.	75A-5-601
22-3-602	Distribution to successor beneficiary.	75A-5-602
<b>Part 7, Apportionment at Beginning and End of Income Interest</b>		
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
<b>Part 8, Miscellaneous Provisions</b>		
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
<b>Chapter 5, Uniform Act for Simplification of Fiduciary Security Transfers</b>		
22-5-1	Title.	Repealed
22-5-2	Definitions.	75A-7-102



Old Section	Title	New Section
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 by act.	75A-7-110
22-5-11	Construction.	75A-7-111
<b>Chapter 6, Retirement Trusts</b>		
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
<b>Title 25, Fraud</b>		
<b>Chapter 6, Uniform Voidable Transactions Act</b>		
<b>Part 5</b>	<b>Asset Protection Trust</b>	
25-6-501	Title.	Repealed
25-6-502	Asset protection trust.	75B-1-301 & 302
<b>Title 75, Utah Uniform Probate Code</b>		
<b>Chapter 2a, Advance Health Care Directive Act</b>		
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 – Order for life sustaining treatment.	75A-3-106
75-2a-107	Advance health care directive -- Appointment of agent -- Powers of agent -- Health care directions.	75A-3-301
75-2a-108	Default surrogates.	75A-3-203
75-2a-109	Effect of current health care preferences – When a surrogate may act.	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	Decisions by guardian.	75A-3-205
75-2a-113	Personal representative status.	75A-3-208
75-2a-114	Revocation of 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 directive.	75A-3-304
75-2a-117	Optional form for directive.	75A-3-303
75-2a-118	Illegal destruction or falsification of directive.	75A-3-308
75-2a-119	Health directive effect on insurance policies.	75A-3-305
75-2a-120	Judicial relief.	75A-3-107



Old Section	Title	New Section
75-2a-121	Reciprocity -- Application of former provisions of law.	75A-3-309
75-2a-122	Effect of act.	75A-3-103
75-2a-123	Pregnancy.	75A-3-306
75-2a-124	Provisions cumulative with existing law.	75A-3-104
75-2a-125	Severability.	75A-3-105
<b>Chapter 5a, Uniform Transfers to Minor Act</b>		
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
<b>Chapter 9, Uniform Power of Attorney Act</b>		
<b>Part 1, General Provisions</b>		
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



Old Section	Title	New Section
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
<b>Part 2, Authority</b>		
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
<b>Part 3, Statutory Forms</b>		
75-9-301	Statutory form power of attorney.	75A-2-301
75-9-302	Agent's certification.	75A-2-302
<b>Part 4, Miscellaneous Provisions</b>		
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
<b>Chapter 10, Uniform Powers of Appointment Act</b>		
<b>Part 1, General Provisions</b>		
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
<b>Part 2, Creation, Revocation, and Amendment of Power of Appointment</b>		
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



Old Section	Title	New Section
75-10-205	Rules of classification.	75A-4-205
75-10-206	Donor's power to revoke or amend.	75A-4-206
<b>Part 3, Exercise of Power of Appointment</b>		
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
<b>Part 4, Disclaimer or Release – Contract to Appoint or Not to Appoint</b>		
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
<b>Part 5, Rights of Powerholder's Creditors in Appointive Property</b>		
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
<b>Part 6, Miscellaneous Provisions</b>		
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
<b>Chapter 11, Uniform Fiduciary Access to Digital Assets Act</b>		
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



<b>Old Section</b>	<b>Title</b>	<b>New Section</b>
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