



# Outline of Estate Planning Recodification

Title 75A, Fiduciaries, and Title 75B, Trusts | 2024 General Session

The table below outlines, [Title 75A, Fiduciaries](#), and [Title 75B, Trusts](#), which were enacted by [SB 79, Estate Planning Recodification](#), and are set to take effect on September 1, 2024. The table provides references to the prior Utah Code sections that are containing 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

New Code Sections		Title	Old Code Sections
<b>Chapter 1</b>		<b>Fiduciaries</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75A-1-101	Reserved for title definitions.	New
	75A-1-102	Transition clause.	New
<b>Part 2</b>		<b>Payments and Deposits by Fiduciaries</b>	
	75A-1-201	Definitions for part.	22-1-1
	75A-1-202	Transactions prior to May 12, 1925.	22-1-11
	75A-1-203	Payments or transfers made to a fiduciary.	22-1-2
	75A-1-204	Transfer of negotiable instrument by a fiduciary.	22-1-4
	75A-1-205	Checks -- Drawn by a fiduciary and payable to a third person.	22-1-5
	75A-1-206	Checks drawn by or payable to a fiduciary.	22-1-6
	75A-1-207	Bank deposits in the name of a fiduciary.	22-1-7
	75A-1-208	Checks drawn in name of a principal.	22-1-8
	75A-1-209	Deposits in a fiduciary's personal account.	22-1-9
	75A-1-210	Deposits in name of several trustees.	22-1-10
<b>Chapter 2</b>		<b>Uniform Power of Attorney Act</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75A-2-101	Reserved.	New
	75A-2-102	Definitions for chapter.	75-9-102
	75A-2-103	Applicability.	75-9-103
	75A-2-104	Power of attorney is durable.	75-9-104
	75A-2-105	Execution of power of attorney.	75-9-105
	75A-2-106	Validity of power of attorney.	75-9-106
	75A-2-107	Meaning and effect of power of attorney.	75-9-107



New Code Sections	Title	Old Code Sections
75A-2-108	Nomination of conservator or guardian -- Adequacy of power of attorney -- Relation of agent to conservator or other fiduciary.	75-9-108
75A-2-109	When power of attorney is effective.	75-9-109
75A-2-110	Termination of power of attorney or agent's authority.	75-9-110
75A-2-111	Coagents and successor agents.	75-9-111
75A-2-112	Reimbursement and compensation of agent.	75-9-112
75A-2-113	Agent's acceptance.	75-9-113
75A-2-114	Agent's duties.	75-9-114
75A-2-115	Exoneration of agent.	75-9-115
75A-2-116	Judicial relief.	75-9-116
75A-2-117	Agent's liability.	75-9-117
75A-2-118	Agent's resignation -- Notice.	75-9-118
75A-2-119	Acceptance of and reliance upon acknowledged power of attorney.	75-9-119
75A-2-120	Liability for refusal to accept acknowledged power of attorney.	75-9-120
75A-2-121	Principles of law and equity.	75-9-121
75A-2-122	Laws applicable to financial institutions and entities.	75-9-122
75A-2-123	Remedies under other law.	75-9-123
<b>Part 2</b>	<b>Authority</b>	
75A-2-201	Authority that requires specific grant -- Grant of general authority.	75-9-201
75A-2-202	Incorporation of authority.	75-9-202
75A-2-203	Construction of authority generally.	75-9-203
75A-2-204	Real property.	75-9-204
75A-2-205	Tangible personal property.	75-9-205
75A-2-206	Stocks and bonds.	75-9-206
75A-2-207	Commodities and options.	75-9-207
75A-2-208	Banks and other financial institutions.	75-9-208
75A-2-209	Operation of entity or business.	75-9-209
75A-2-210	Insurance and annuities.	75-9-210
75A-2-211	Estates, trusts, and other beneficial interests.	75-9-211
75A-2-212	Claims and litigation.	75-9-212
75A-2-213	Personal and family maintenance.	75-9-213
75A-2-214	Benefits from governmental programs or civil or military service.	75-9-214
75A-2-215	Retirement plans.	75-9-215



New Code Sections		Title	Old Code Sections
	75A-2-216	Taxes.	75-9-216
	75A-2-217	Gifts.	75-9-217
<b>Part 3</b>		<b>Statutory Forms</b>	
	75A-2-301	Statutory form power of attorney.	75-9-301
	75A-2-302	Agent's certification.	75-9-302
<b>Part 4</b>		<b>Applicability Provisions</b>	
	75A-2-401	Uniformity of application and construction.	75-9-401
	75A-2-402	Relation to Electronic Signatures in Global and National Commerce Act.	75-9-402
	75A-2-403	Effect on existing powers of attorney.	75-9-403
<b>Chapter 3</b>		<b>Health Care Decisions</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75A-3-101	Definitions for chapter.	75-2a-103
	75A-3-102	Intent statement	75-2a-102
	75A-3-103	Effect of chapter.	75-2a-122
	75A-3-104	Provisions cumulative with existing law.	75-2a-124
	75A-3-105	Severability.	75-2a-125
	75A-3-106	Emergency medical services -- POLST order.	75-2a-106
	75A-3-107	Judicial relief.	75-2a-120
<b>Part 2</b>		<b>Health Care Decisions for Adult</b>	
	75A-3-201	Capacity to make health care decisions -- Presumption -- Overcoming presumption.	75-2a-104
	75A-3-202	Effect of current health care preferences -- Health care decision making.	75-2a-109
	75A-3-203	Default surrogates.	75-2a-108
	75A-3-204	Surrogate decision making -- Scope of authority.	75-2a-110
	75A-3-205	Health care decisions by guardian.	75-2a-112
	75A-3-206	Priority of decision makers.	75-2a-111
	75A-3-207	Notification to health care provider -- Obligations of health care providers -- Liability.	75-2a-115
	75A-3-208	Personal representative status.	75-2a-113
<b>Part 3</b>		<b>Advance Health Care Directive for Adult</b>	
	75A-3-301	Advance health care directive -- Appointment of agent -- Powers of agent.	75-2a-107
	75A-3-302	Capacity to complete an advance health care directive.	75-2a-105
	75A-3-303	Optional form for advance health care directive.	75-2a-117
	75A-3-304	Presumption of validity of advance health care directive.	75-2a-116
	75A-3-305	Advance health care directive effect on insurance policies.	75-2a-119



New Code Sections		Title	Old Code Sections
	75A-3-306	Advance health care directive effect during pregnancy.	75-2a-123
	75A-3-307	Revocation of advance health care directive.	75-2a-114
	75A-3-308	Illegal destruction or falsification of advance health care directive.	75-2a-118
	75A-3-309	Reciprocity of advance health care directive -- Application of former provisions of law.	75-2a-121
<b>Chapter 4</b>		<b>Uniform Powers of Appointment Act</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75A-4-101	Reserved.	New
	75A-4-102	Definitions for chapter.	75-10-102
	75A-4-103	Governing law.	75-10-103
	75A-4-104	Common law and principles of equity.	75-10-104
<b>Part 2</b>		<b>Creation, Revocation, and Amendment of Power of Appointment</b>	
	75A-4-201	Creation of power of appointment.	75-10-201
	75A-4-202	Nontransferability.	75-10-202
	75A-4-203	Presumption of unlimited authority.	75-10-203
	75A-4-204	Exception to presumption of unlimited authority.	75-10-204
	75A-4-205	Rules of classification.	75-10-205
	75A-4-206	Donor's power to revoke or amend.	75-10-206
<b>Part 3</b>		<b>Exercise of Power of Appointment</b>	
	75A-4-301	Requisites for exercise of power of appointment.	75-10-301
	75A-4-302	Intent to exercise -- Determining intent from residuary clause.	75-10-302
	75A-4-303	Intent to exercise -- After-acquired power.	75-10-303
	75A-4-304	Compliance with donor-imposed formal requirements.	75-10-304
	75A-4-305	Permissible appointment.	75-10-305
	75A-4-306	Appointment to deceased appointee or permissible appointee's descendant.	75-10-306
	75A-4-307	Impermissible appointment.	75-10-307
	75A-4-308	Elective allocation doctrine.	75-10-308
	75A-4-309	Capture doctrine -- Disposition of ineffectively appointed property under general power.	75-10-309
	75A-4-310	Disposition of unappointed property under released or unexercised general power.	75-10-310
	75A-4-311	Disposition of unappointed property under released or unexercised nongeneral power.	75-10-311
	75A-4-312	Disposition of unappointed property if partial appointment to taker in default.	75-10-312
	75A-4-313	Appointment to taker in default.	75-10-313
	75A-4-314	Powerholder's authority to revoke or amend exercise.	75-10-314



New Code Sections		Title	Old Code Sections
<b>Part 4</b>		<b>Disclaimer or Release - Contract to Appoint or Not to Appoint</b>	
	75A-4-401	Disclaimer.	75-10-401
	75A-4-402	Authority to release.	75-10-402
	75A-4-403	Method of release.	75-10-403
	75A-4-404	Revocation or amendment of release.	75-10-404
	75A-4-405	Power to contract -- Presently exercisable power of appointment.	75-10-405
	75A-4-406	Power to contract -- Power of appointment not presently exercisable.	75-10-406
	75A-4-407	Remedy for breach of contract to appoint or not to appoint.	75-10-407
<b>Part 5</b>		<b>Rights of Powerholder's Creditors in Appointive Property</b>	
	75A-4-501	Creditor claim -- General power created by powerholder.	75-10-501
	75A-4-502	Creditor claim -- Power not created by powerholder.	75-10-502
	75A-4-503	Power to withdraw.	75-10-503
<b>Part 6</b>		<b>Applicability Provisions</b>	
	75A-4-601	Uniformity of application and construction.	75-10-601
	75A-4-602	Relation to Electronic Signatures in Global and National Commerce Act.	75-10-602
	75A-4-603	Application to existing relationships.	75-10-603
<b>Chapter 5</b>		<b>Uniform Fiduciary Income and Principal Act</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75A-5-101	Reserved.	New
	75A-5-102	Definitions for chapter.	22-3-102
	75A-5-103	Scope.	22-3-103
	75A-5-104	Governing law.	22-3-104
<b>Part 2</b>		<b>Fiduciary Duties and Judicial Review</b>	
	75A-5-201	Fiduciary duties -- General principles.	22-3-201
	75A-5-202	Judicial review of exercise of discretionary power -- Request for instruction.	22-3-202
	75A-5-203	Fiduciary's power to adjust.	22-3-203
<b>Part 3</b>		<b>Unitrust</b>	
	75A-5-301	Definitions for part.	22-3-301
	75A-5-302	Application -- Duties and remedies.	22-3-302
	75A-5-303	Authority of fiduciary.	22-3-303
	75A-5-304	Notice.	22-3-304
	75A-5-305	Unitrust policy.	22-3-305
	75A-5-306	Unitrust rate.	22-3-306
	75A-5-307	Applicable value.	22-3-307



New Code Sections		Title	Old Code Sections
	75A-5-308	Period.	22-3-308
	75A-5-309	Special tax benefits -- Other rules.	22-3-309
<b>Part 4</b>		<b>Allocation of Receipts</b>	
	75A-5-401	Receipts from entity -- Character of receipts from entity.	22-3-401
	75A-5-402	Receipts from entity -- Distribution from trust or estate.	22-3-402
	75A-5-403	Receipts from entity -- Business or other activity conducted by fiduciary.	22-3-403
	75A-5-404	Receipts not normally apportioned -- Principal receipts.	22-3-404
	75A-5-405	Receipts not normally apportioned -- Rental property.	22-3-405
	75A-5-406	Receipts not normally apportioned -- Receipt on obligation to be paid in money.	22-3-406
	75A-5-407	Receipts not normally apportioned -- Insurance policy or contract.	22-3-407
	75A-5-408	Receipts normally apportioned -- Insubstantial allocation not required.	22-3-408
	75A-5-409	Receipts normally apportioned -- Deferred compensation, annuity, or similar payment.	22-3-409
	75A-5-410	Receipts normally apportioned -- Liquidating asset.	22-3-410
	75A-5-411	Receipts normally apportioned -- Minerals, water, and other natural resources.	22-3-411
	75A-5-412	Receipts normally apportioned -- Timber.	22-3-412
	75A-5-413	Receipts normally apportioned -- Marital deduction property not productive of income.	22-3-413
	75A-5-414	Receipts normally apportioned -- Derivative or option.	22-3-414
	75A-5-415	Receipts normally apportioned -- Asset-backed security.	22-3-415
	75A-5-416	Receipts normally apportioned -- Other financial instrument or arrangement.	22-3-416
<b>Part 5</b>		<b>Allocation of Disbursements</b>	
	75A-5-501	Disbursement from income.	22-3-501
	75A-5-502	Disbursement from principal.	22-3-502
	75A-5-503	Transfer from income to principal for depreciation.	22-3-503
	75A-5-504	Reimbursement of income from principal.	22-3-504
	75A-5-505	Reimbursement of principal from income.	22-3-505
	75A-5-506	Income taxes.	22-3-506
	75A-5-507	Adjustment between income and principal because of taxes.	22-3-507
<b>Part 6</b>		<b>Death of Individual or Termination of Income Interest</b>	
	75A-5-601	Determination and distribution of net income.	22-3-601



New Code Sections		Title	Old Code Sections
	75A-5-602	Distribution to successor beneficiary.	22-3-602
<b>Part 7</b>		<b>Apportionment at Beginning and End of Income Interest</b>	
	75A-5-701	When right to income begins and ends.	22-3-701
	75A-5-702	Apportionment of receipts and disbursements when decedent dies or income interest begins.	22-3-702
	75A-5-703	Apportionment when income interest ends.	22-3-703
<b>Part 8</b>		<b>Applicability Provisions</b>	
	75A-5-801	Uniformity of application and construction.	22-3-801
	75A-5-802	Relation to Electronic Signatures in Global and National Commerce Act.	22-3-802
	75A-5-803	Application to trust or estate.	22-3-803
	75A-5-804	Severability.	22-3-804
<b>Chapter 6</b>		<b>Uniform Fiduciary Access to Digital Assets Act</b>	
	75A-6-101	Reserved.	New
	75A-6-102	Definitions for chapter.	75-11-102
	75A-6-103	Applicability.	75-11-103
	75A-6-104	User direction for disclosure of digital assets.	75-11-104
	75A-6-105	Terms of service agreement.	75-11-105
	75A-6-106	Procedure for disclosing digital assets.	75-11-106
	75A-6-107	Disclosure of content of electronic communications of deceased user.	75-11-107
	75A-6-108	Disclosure of other digital assets of deceased user.	75-11-108
	75A-6-109	Disclosure of content of electronic communications of principal.	75-11-109
	75A-6-110	Disclosure of other digital assets of principal.	75-11-110
	75A-6-111	Disclosure of digital assets held in trust when trustee is original user.	75-11-111
	75A-6-112	Disclosure of contents of electronic communications held in trust when trustee not original user.	75-11-112
	75A-6-113	Disclosure of other digital assets held in trust when trustee not original user.	75-11-113
	75A-6-114	Disclosure of digital assets to conservator or guardian of protected person.	75-11-114
	75A-6-115	Fiduciary duty and authority.	75-11-115
	75A-6-116	Custodian compliance and immunity.	75-11-116
	75A-6-117	Uniformity of application and construction.	75-11-117
	75A-6-118	Relation to Electronic Signatures in Global and National Commerce Act.	75-11-118



New Code Sections		Title	Old Code Sections
<b>Chapter 7</b>		<b>Uniform Act for Simplification of Fiduciary Security Transfers</b>	
	75A-7-101	Reserved.	New
	75A-7-102	Definitions for chapter.	22-5-2
	75A-7-103	Registration of security in the name of a fiduciary.	22-5-3
	75A-7-104	Assignment of security by a fiduciary.	22-5-4
	75A-7-105	Assignment of security by a fiduciary -- Evidence of appointment or incumbency.	22-5-5
	75A-7-106	Adverse claims to transfer of security by a fiduciary -- Notice.	22-5-6
	75A-7-107	Nonliability of corporation or transfer agent.	22-5-7
	75A-7-108	Nonliability of third persons.	22-5-8
	75A-7-109	Territorial application of law to rights and duties of corporation or third persons.	22-5-9
	75A-7-110	Tax obligations not affected.	22-5-10
	75A-7-111	Construction.	22-5-11
<b>Chapter 8</b>		<b>Uniform Transfer to Minors Act</b>	
	78A-8-101	Reserved.	New
	75A-8-102	Definitions for chapter.	75-5a-102
	75A-8-103	Scope and jurisdiction.	75-5a-103
	75A-8-104	Nomination of custodian.	75-5a-104
	75A-8-105	Transfer by gift or exercise of power of appointment.	75-5a-105
	75A-8-106	Transfer authorized by will or trust.	75-5a-106
	75A-8-107	Other transfer by fiduciary.	75-5a-107
	75A-8-108	Transfer by obligor.	75-5a-108
	75A-8-109	Receipt for custodial property.	75-5a-109
	75A-8-110	Manner of creating custodial property and effecting transfer -- Designation of initial custodian -- Control.	75-5a-110
	75A-8-111	Single custodianship.	75-5a-111
	75A-8-112	Validity and effect of transfer.	75-5a-112
	75A-8-113	Care of custodial property.	75-5a-113
	75A-8-114	Powers of custodian.	75-5a-114
	75A-8-115	Use of custodial property.	75-5a-115





New Code Sections		Title	Old Code Sections
	75A-8-116	Custodian's expenses, compensation, and bond.	75-5a-116
	75A-8-117	Exemption of third person from liability.	75-5a-117
	75A-8-118	Liability to third persons.	75-5a-118
	75A-8-119	Renunciation, resignation, death, or removal of custodian -- Designation of successor custodian.	75-5a-119
	75A-8-120	Accounting by and determination of liability of custodian.	75-5a-120
	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 Sections		Title	Old Code Sections
<b>Chapter 1</b>		<b>General Provisions</b>	
<b>Part 1</b>		<b>General Provisions</b>	
	75B-1-101	Reserved for title definitions.	New
	75B-1-102	Transition clause.	New
	75B-1-103	Death of trustee -- Trust estate vests in successor.	22-2-1
<b>Part 2</b>		<b>Retirement Trust</b>	
	75B-1-201	Definitions for part.	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
<b>Part 3</b>		<b>Asset Protection Trust</b>	
	75B-1-301	Definitions for part.	25-6-501(1)-(2)
	75B-1-302	Asset protection trust.	25-6-502