



Outline of the 2024 & 2025 Estate Planning Recodification

Outline for SB 79 (2024 General Session) & SB 100 (2025 General Session)

The table below outlines, [Title 75A, Fiduciaries](#), and [Title 75B, Trusts](#), which were enacted by [SB 79, Estate Planning Recodification](#), in the 2024 General Session, and [SB 100, Estate Planning Recodification](#), in the 2025 General Session. The table 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

New Code Sections	Title	Existing Code Sections
Chapter 1	Fiduciaries	
Part 1, General Provisions		
75A-1-101	Definitions for title.	New
75A-1-102	Transition clause.	New
Part 2, Payments and Deposits by Fiduciaries		
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
Chapter 2	Uniform Power of Attorney Act	
Part 1, General Provisions		
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
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



New Code Sections	Title	Existing Code Sections
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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
Part 2, Authority		
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
75A-2-216	Taxes.	75-9-216
75A-2-217	Gifts.	75-9-217
Part 3, Statutory Forms		
75A-2-301	Statutory form power of attorney.	75-9-301
75A-2-302	Agent's certification.	75-9-302
Part 4, Applicability Provisions		
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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
Chapter 3	Health Care Decisions	
<i>Repealed by S.B. 134, Health Care Decisions Act Amendments in the 2025 General Session</i>		
Chapter 4	Uniform Powers of Appointment Act	
Part 1, General Provisions		
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
Part 2, Creation, Revocation, and Amendment of Power of Appointment		
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



New Code Sections	Title	Existing Code Sections
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75A-4-205	Rules of classification.	75-10-205
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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
Part 4, Disclaimer or Release – Contract to Appoint or Not to Appoint		
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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
Part 5, Rights of Powerholder's Creditors in Appointive Property		
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75A-4-502	Creditor claim -- Power not created by powerholder.	75-10-502
75A-4-503	Power to withdraw.	75-10-503
Part 6, Applicability Provisions		
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
Chapter 5 Uniform Fiduciary Income and Principal Act		
Part 1, General Provisions		
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
Part 2, Fiduciary Duties and Judicial Review		
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



New Code Sections	Title	Existing Code Sections
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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
75A-5-308	Period.	22-3-308
75A-5-309	Special tax benefits -- Other rules.	22-3-309
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75A-5-402	Receipts from entity -- Distribution from trust or estate.	22-3-402
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75A-5-404	Receipts not normally apportioned -- Principal receipts.	22-3-404
75A-5-405	Receipts not normally apportioned -- Rental property.	22-3-405
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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
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75A-5-507	Adjustment between income and principal because of taxes.	22-3-507
Part 6, Death of Individual or Termination of Income Interest		
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75A-5-602	Distribution to successor beneficiary.	22-3-602
Part 7, Apportionment at Beginning and End of Income Interest		
75A-5-701	When right to income begins and ends.	22-3-701
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New Code Sections	Title	Existing Code Sections
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75A-5-803	Application to trust or estate.	22-3-803
75A-5-804	Severability.	22-3-804
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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
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75A-6-115	Fiduciary duty and authority.	75-11-115
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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
Chapter 7 Uniform Act for Simplification of Fiduciary Security Transfers		
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
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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
Chapter 8 Uniform Transfer to Minors Act		
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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



New Code Sections	Title	Existing Code Sections
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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
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	Existing Code Sections
Chapter 1	General Provisions	
Part 1, General Provisions		
75B-1-101	Definitions for title.	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 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
Part 3, Asset Protection Trust		
75B-1-301	Definitions for part.	25-6-502(1)-(2)
75B-1-302	Asset protection trust -- Governing law.	25-6-502(3)-(4)
75B-1-303	Requirements for asset protection trust.	25-6-502(5) (5)(b)-(k), (6)
75B-1-304	Application of asset protection trust.	25-6-502(7)
75B-1-305	Illusory agreement.	25-6-502 (5)(a)
75B-1-306	Affidavit of solvency.	25-6-502 (5)(l)
75B-1-307	Limitations on cause of action for asset protection trust.	25-6-502 (9)-(10)
75B-1-308	Claims against beneficiaries of asset protection trust.	25-6-502(12)
75B-1-309	Liability of participant in asset protection trust.	25-6-502(8)
75B-1-310	Distributions from asset protection trust.	New



New Code Sections	Title	Existing Code Sections
Chapter 2 Uniform Trust Code		
Part 1, General Provisions		
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75B-2-102	Scope.	75-7-102
75B-2-103	Definitions for chapter.	75-7-103
75B-2-104	Knowledge.	75-7-104
75B-2-105	Default and mandatory rules.	75-7-105
75B-2-106	Common law of trusts -- Principles of equity.	75-7-106
75B-2-107	Governing law.	75-7-107
75B-2-108	Principal place of administration.	75-7-108
75B-2-109	Methods and waiver of notice.	75-7-109
75B-2-110	Nonjudicial settlement agreements.	75-7-110
75B-2-111	Rules of construction.	75-7-111
75B-2-112	Penalty provisions.	75-7-112
75B-2-113	Foreign trustees.	75-7-1201
Part 2, Jurisdiction and Venue for Trusts		
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75B-2-202	Effect of administration in this state -- Consent to jurisdiction.	75-7-202
75B-2-203	Jurisdiction over an action involving a trust.	75-7-203
75B-2-204	Trust proceedings -- Dismissal of matters relating to foreign trusts.	75-7-204
75B-2-205	Venue for an action involving a trust.	75-7-205
Part 3, Representation		
75B-2-301	Basic effect.	75-7-301
75B-2-302	Representation by holder of general testamentary power of appointment.	75-7-302
75B-2-303	Representation by fiduciaries and parents.	75-7-303
75B-2-304	Representation by person having substantially identical interest.	75-7-304
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Part 4, Creation, Validity, Modification and Termination of a Trust		
75B-2-401	Methods of creating trust.	75-7-401
75B-2-402	Requirements for creation.	75-7-402
75B-2-403	Trusts created in other jurisdictions.	75-7-403
75B-2-404	Trust purposes.	75-7-404
75B-2-405	Charitable purposes -- Enforcement.	75-7-405
75B-2-406	Creation of trust induced by fraud, duress, or undue influence.	75-7-406
75B-2-407	Evidence of oral trust.	75-7-407
75B-2-408	Trust for care of animal.	75-7-408
75B-2-409	Noncharitable trust without ascertainable beneficiary.	75-7-409
75B-2-410	Modification or termination of trust -- Proceedings for approval or disapproval.	75-7-410
75B-2-411	Modification or termination of noncharitable irrevocable trust by consent.	75-7-411
75B-2-412	Modification or termination because of unanticipated circumstances or inability to administer trust effectively.	75-7-412
75B-2-413	Cy pres.	75-7-413
75B-2-414	Modification or termination of uneconomic trust.	75-7-414
75B-2-415	Reformation to correct mistakes.	75-7-415



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75B-2-502	Spendthrift provisions for beneficiaries other than the settlor.	75-7-502
75B-2-503	Exceptions to spendthrift provision.	75-7-503
75B-2-504	Discretionary trusts -- Effect of standard.	75-7-504
75B-2-505	Creditor's claim against settlor.	75-7-505
75B-2-506	Overdue distribution.	75-7-506
75B-2-507	Personal obligations of trustee.	75-7-507
75B-2-508	Notice to creditors.	75-7-508
75B-2-509	Limitations on presentation of claims.	75-7-509
75B-2-510	Manner of presentation of claims.	75-7-510
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New Code Sections	Title	Existing Code Sections
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75B-2-814	Specific powers of trustee.	75-7-814
75B-2-815	Distribution upon termination.	75-7-815
75B-2-816	Recitals when title to real property is in trust -- Failure.	75-7-816
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75B-2-904	Duties at inception of trusteeship.	75-7-904
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