

**22-3-604 Transitional provisions.**

Section 22-3-409 applies to a trust described in Subsection 22-3-409(4) as follows:

- (1) If the trust is not funded as of May 12, 2009, then Section 22-3-409 applies to the trust on the date of the decedent's death.
- (2) If the trust is initially funded in the calendar year beginning January 1, 2009, then Section 22-3-409 applies to the trust on the date of the decedent's death.
- (3) If the trust is not described in Subsection (1) or (2), then Section 22-3-409 applies to the trust as of January 1, 2009.

Enacted by Chapter 96, 2009 General Session