

Superseded 1/1/2017

31A-32a-101 Title and scope.

(1) This chapter is known as the "Medical Care Savings Account Act."

- (2)
- (a) This chapter applies only to a medical care savings account established for the purpose of seeking a tax credit under Section 59-10-1021.
 - (b) This chapter does not apply to a medical care savings account with respect to which a tax credit is not claimed under Section 59-10-1021.