

Effective 1/1/2017

31A-32a-106 Regulation of account administrators -- Administration of addition to adjusted gross income and tax credit -- Rulemaking authority.

- (1) The department shall regulate account administrators and may adopt rules necessary to administer this chapter.
- (2) The State Tax Commission may adopt rules necessary to monitor and implement the amounts required to be added to adjusted gross income in accordance with Sections 31A-32a-105 and 59-10-114.

Amended by Chapter 263, 2016 General Session