

**31A-32a-107 Penalties for noncompliance with tax provisions.**

- (1) An account administrator who fails to comply with a provision described in Subsection (2) is subject to:
  - (a) the civil penalties provided in Section 59-1-401; and
  - (b) interest at the rate and in the manner provided in Section 59-1-402.
- (2) The following provisions apply to Subsection (1):
  - (a) a provision of this chapter relating to:
    - (i) an addition to income made in accordance with Section 59-10-114; or
    - (ii) a tax credit allowed by Section 59-10-1021; or
  - (b) a provision of Title 59, Chapter 10, Individual Income Tax Act, relating to:
    - (i) an addition to income made in accordance with Section 59-10-114; or
    - (ii) a tax credit allowed by Section 59-10-1021.

Amended by Chapter 389, 2008 General Session