

Part 11
Private Collection

59-1-1101 Private collection of tax -- Fee.

- (1) The tax commission is authorized to employ private collectors for the collection of accounts that are unpaid over 12 months after the assessment date.
- (2) Up to, but no more than, 33% of the money collected may be used to offset the payment to a private collector.

Amended by Chapter 182, 2000 General Session

59-1-1102 Disclosure of tax information -- Confidentiality.

- (1)
 - (a) Notwithstanding Section 59-1-403, the commission may disclose the tax due, the name of the taxpayer, and the taxpayer's address and phone number when any tax is referred to a private collector under Section 59-1-1101.
 - (b) This disclosure may not be made if it would be in violation of Section 6103 of the Internal Revenue Code.
- (2) Any private collector is subject to the confidentiality requirements and penalty provisions provided in Section 59-1-403 with regard to these records.

Enacted by Chapter 165, 1994 General Session