

59-1-1403 Commission to collect a tax, fee, or charge -- Receipt for tax, fee, or charge paid -- Additional remedies -- Collection agents and counsel -- Action by attorney general or county attorney -- Commission rulemaking authority.

- (1) Except as otherwise provided in this title, the commission shall collect a tax, fee, or charge.
- (2) The commission may designate an agent to collect a tax, fee, or charge.
- (3) The commission shall, upon request, give a receipt for a tax, fee, or charge the commission collects.
- (4)
 - (a) A remedy provided in this part is in addition to other existing remedies.
 - (b) An action taken by the commission may not be construed to be an election on the part of the state or an officer of the state to pursue a remedy under this part to the exclusion of another remedy.
- (5) The commission may:
 - (a) retain counsel for the purpose of collecting an amount the commission assesses against a person who is not a resident of this state;
 - (b) establish the compensation of an agent described in Subsection (2) or counsel described in Subsection (5)(a) to be paid out of money appropriated or otherwise lawfully available for payment to the agent or counsel; and
 - (c) require a bond or other security for an agent described in Subsection (2) or counsel described in Subsection (5)(a) in a form and amount the commission considers appropriate.
- (6)
 - (a) The commission shall represent the state in a matter pertaining to the collection of a tax, fee, or charge.
 - (b) The commission may institute a proceeding to enforce a judgment allowing for the collection of a liability in the district court of a county in which is located a portion of property against which collection is sought.
 - (c) For purposes of Subsection (6)(b), the commission may request that the following assist the commission:
 - (i) the attorney general; or
 - (ii) a county attorney.
- (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule establish a collection procedure:
 - (a) in addition to the methods of collecting a liability provided in this title;
 - (b) that is consistent with this part;
 - (c) that uses a return, warrant, or other reasonable document or method; and
 - (d) that is necessary in collecting a liability.

Enacted by Chapter 212, 2009 General Session