

59-1-1411 Notice and demand.

- (1) The commission shall as soon as practicable mail notice and demand to a person who owes a liability that has been assessed but remains unpaid.
- (2)
 - (a) The notice and demand required by Subsection (1) shall:
 - (i) except as provided in Subsection (2)(b), state the amount of the liability;
 - (ii) demand payment of the liability; and
 - (iii) be mailed in accordance with Section 59-1-1404.
 - (b) For purposes of Subsection (2)(a)(i), the notice and demand shall:
 - (i) state the amount of interest and penalties that have accrued as of the date of the notice and demand; and
 - (ii) include a statement that interest and penalties may continue to accrue in accordance with Sections 59-1-401 and 59-1-402.
- (3) Payment for a liability may not be demanded before the last day prescribed for payment of the liability, including an extension, unless the commission determines under Section 59-1-701 that collection of the liability would be jeopardized by delay.
- (4) Upon issuance of the notice and demand described in this section, a person that owes a liability shall pay the liability at the place and time stated in the notice and demand.

Enacted by Chapter 212, 2009 General Session