

59-1-1416 Transferees.

- (1)
 - (a) If a transferee is obligated at law or equity for an amount of a liability of a person that originally owes a liability, the transferee is subject to this part for the assessment, payment, and collection of the amount of the liability for which the transferee has an obligation.
 - (b) The period of limitations for an assessment against a transferee is extended:
 - (i) subject to the other provisions of this section, by one year for each successive transfer:
 - (A) in the order of transfer; and
 - (B) beginning from the person that originally owes the liability to the transferee involved; and
 - (ii) by not more than three years in the aggregate.
- (2)
 - (a) Subject to Subsection (2)(b), if before the expiration of the period of limitations for assessment against a transferee, the commission files a claim in court against the person that originally owes the liability or the last preceding transferee, based upon the liability the person originally owes, the period of limitation for assessment against the transferee may not expire before one year after the claim is finally allowed, disallowed, or otherwise disposed of.
 - (b)
 - (i) Subject to Subsection (2)(b)(ii), if before expiration of the time period described in Subsection (1)(b) or (2)(a) for an assessment against a transferee, the commission and the transferee agree in writing to an assessment after the time period described in Subsection (1)(b) or (2)(a), the commission may make an assessment against the transferee at any time before the expiration of the time period to which the commission and transferee agree in writing.
 - (ii) A time period that the commission and a transferee agree upon in writing in accordance with Subsection (2)(b)(i) may be extended by written agreement:
 - (A) between the commission and the transferee; and
 - (B) made before the expiration of the time period that the commission and the transferee previously agreed upon.
 - (c) An agreement described in Subsection (2)(b)(i) or an extension described in Subsection (2)(b)(ii) is considered to be an agreement or extension described in Section 59-1-1410 for purposes of determining the period of limitation on a credit or refund to a transferee of an overpayment of a liability:
 - (i) made by:
 - (A) the transferee; or
 - (B) the transferor; and
 - (ii) for which the transferee is allowed a credit or refund.
 - (d) If an agreement described in Subsection (2)(b)(i) or an extension described in Subsection (2)(b)(ii) is executed after the expiration of the period of limitation for assessment against the person that originally owes a liability, the time period in which a credit or refund may be claimed shall be increased by the time period:
 - (i) beginning on the date of the expiration of the period of limitation for assessment against the person that originally owes the liability; and
 - (ii) ending on the date the agreement described in Subsection (2)(b)(i) or the extension described in Subsection (2)(b)(ii) is executed.
- (3) If the person that originally owes a liability is deceased, the period of limitation for assessment of a liability against that person is the period that would be in effect had the person lived.
- (4)

- (a) Subject to Subsection (4)(b) and notwithstanding Section 59-1-403, the commission shall make available to a transferee information necessary to enable the transferee to determine the liability:
 - (i) of the person that originally owes the liability; or
 - (ii) a preceding transferee owes.
- (b) The commission may not take an action under Subsection (4)(a) that imposes an undue hardship to the person that originally owes the liability or a preceding transferee.

Enacted by Chapter 212, 2009 General Session