

59-1-1418 Suspension of running of statute of limitations.

- (1) The time period allowed for making an assessment or commencing a proceeding under Section 59-1-1410 shall be extended by the time period during which the commission is prohibited by law from making an assessment or commencing a proceeding for collection, plus 60 days.
- (2) The time period allowed for commencing a proceeding under Section 59-1-1410 shall be extended by the time period during which the commencement of the proceeding is stayed by injunction or statutory prohibition.

Enacted by Chapter 212, 2009 General Session