

Effective 1/1/2017

59-1-1702 Definitions.

As used in this part:

- (1) "Agreement" means an agreement described in Section 59-1-1704 between a depository institution and the commission.
- (2) "Delinquent taxpayer" means a person against whom the commission is considered to have obtained a judgment for a liability under Section 59-1-1414.
- (3) "Depository institution" is a depository institution described in Section 7-1-103 that holds or receives deposits, savings, or share accounts.
- (4) "Depository institution data match system" means the database that the commission develops, maintains, and operates in accordance with Section 59-1-1703.
- (5) "Identifying information" means:
 - (a) the name of the account holder;
 - (b) the social security number of the account holder; or
 - (c) other identifying information.
- (6) "Liability" means the same as that term is defined in Section 59-1-1402.
- (7) "Satisfy a liability" means to pay in full a liability that is the subject of a levy under this part.

Enacted by Chapter 326, 2016 General Session