

Effective 1/1/2017

59-1-1703 Depository institution data match system.

- (1) The commission shall develop, maintain, and operate a database as provided in this section.
- (2) The database described in Subsection (1):
 - (a) shall use automated data exchanges;
 - (b) shall identify a delinquent taxpayer by identifying information;
 - (c) may be accessed only by the commission or a depository institution;
 - (d) shall be used to determine whether a delinquent taxpayer identified in the database has the same identifying information as that of an account holder at a depository institution; and
 - (e) shall be updated by the commission on at least a quarterly basis.

Enacted by Chapter 326, 2016 General Session