

**Effective 1/1/2017**

**59-1-1704 Election to enter into an agreement.**

- (1) A depository institution that does business in this state may elect to use the depository institution data match system to respond to judicial process against a delinquent taxpayer.
- (2) A depository institution may not make an election under Subsection (1) unless the commission approves the election.
- (3) A depository institution that elects to use the depository institution data match system shall enter into an agreement with the commission.
- (4) An agreement under this section shall:
  - (a) address the operation of the depository institution data match system;
  - (b) require the depository institution to comply with this part;
  - (c) address reimbursement to the depository institution for complying with this part; and
  - (d) provide for the security and confidentiality of data contained in the depository institution data match system.
- (5) An election under this section does not preclude the commission from requiring a depository institution to respond to judicial process against a delinquent taxpayer:
  - (a) by means other than the depository institution data match system; and
  - (b) as provided by law.

Enacted by Chapter 326, 2016 General Session