

***Effective 1/1/2017***

**59-1-1705 Requirement to access depository institution data match system.**

- (1) A depository institution that enters into an agreement with the commission in accordance with Section 59-1-1704 shall access the depository institution data match system on or before the 15th day of each calendar quarter.
- (2) A depository institution that accesses the depository institution data match system shall determine whether a delinquent taxpayer identified in the depository institution data match system has the same identifying information as that of an account holder at the depository institution.

Enacted by Chapter 326, 2016 General Session