

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

**59-1-1709 Commission to send notice to delinquent taxpayer.**

- (1) The commission shall, within three business days after the day on which the commission provides a notice of levy described in Section 59-1-1707 to a depository institution, notify a delinquent taxpayer that the commission has issued the notice of levy to the depository institution.
- (2) The notice described in Subsection (1) shall:
  - (a) state the amount subject to levy as stated in the notice of levy described in Section 59-1-1707;
  - (b) notify the delinquent taxpayer that the depository institution is required to secure the amount subject to levy in accordance with Section 59-1-1708;
  - (c) identify each account subject to levy at the depository institution; and
  - (d) describe the actions a delinquent taxpayer may take to:
    - (i) satisfy the liability; or
    - (ii) resolve an issue as to whether the commission has the authority to receive from a depository institution the amount subject to levy at the depository institution.

Enacted by Chapter 326, 2016 General Session