

Effective 1/1/2017

59-1-1710 Commission to determine portion of an amount subject to levy -- Process for resolution of dispute -- Extension of certain time periods -- District court action -- Rulemaking authority.

- (1) In accordance with this section, the commission, in consultation with the depository institution, shall determine the portion of the amount subject to a levy under this part.
- (2) The time period for making the determination required by Subsection (1):
 - (a) begins on the day on which the commission provides a notice of levy described in Section 59-1-1707 to a depository institution; and
 - (b) ends on the first business day after a 21-day period beginning on the day described in Subsection (2)(a).
- (3) The commission shall provide notice to a depository institution, no later than the last day of the time period described in Subsection (2), of the portion of the amount subject to a levy under this part.
- (4) The portion of an amount subject to levy under this part that the commission may receive from a depository institution may not exceed the lesser of:
 - (a) the amount of the liability that is subject to the levy;
 - (b) the amount the commission would have been able to receive had the commission obtained a writ of garnishment; or
 - (c) the balance of the delinquent taxpayer's account that a depository institution has secured or will secure in accordance with Section 59-1-1708 minus any amounts that the depository institution holds as a security interest.
- (5) As part of the determination required by Subsection (1), the commission shall allow a delinquent taxpayer to communicate with and provide information to the commission.
- (6) The commission shall order a conference between the commission and the delinquent taxpayer in accordance with Section 63G-4-102 if:
 - (a) the commission finds that there is a dispute as to an issue related to the determination required by Subsection (1); or
 - (b) a delinquent taxpayer requests the conference to address a dispute as to an issue related to the determination required by Subsection (1).
- (7) The time period beginning on the day on which the commission orders a conference in accordance with Subsection (6) and ending on the day on which the conference adjourns may not be included in calculating a time period:
 - (a) during which a levy is valid;
 - (b) during which a depository institution is required to secure an amount in accordance with Section 59-1-1708;
 - (c) for making the determination required by Subsection (1); or
 - (d) for requiring a depository institution to release a portion of an amount to the commission in accordance with Section 59-1-1711.
- (8) If a conference described in Subsection (6) does not result in the resolution of the issues related to the determination required by Subsection (1), a delinquent taxpayer may file an action in district court:
 - (a) within 14 days after the day on which a conference described in Subsection (6) adjourns; and
 - (b) in the district court located in the county of residence or principal place of business of the delinquent taxpayer.
- (9)

- (a) Subject to Subsection (9)(b), the time period beginning on the day on which a delinquent taxpayer files an action in accordance with Subsection (8) and ending on the day on which the action becomes final may not be included in calculating a time period:
 - (i) during which a levy is valid;
 - (ii) during which a depository institution is required to secure an amount in accordance with Section 59-1-1708;
 - (iii) for making the determination required by Subsection (1); or
 - (iv) for requiring a depository institution to release a portion of an amount to the commission in accordance with Section 59-1-1711.
- (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules for determining when an action under this section becomes final.

Enacted by Chapter 326, 2016 General Session