

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

**59-1-1715 Limits on a depository institution's authority to disclose or provide notice --  
Depository institution authority to provide information.**

- (1) Before a depository institution secures an amount subject to levy in a delinquent taxpayer's account in accordance with Section 59-1-1708 and except as provided in Subsection (2), a depository institution may not disclose or provide notice to an account holder at the depository institution that the depository institution:
  - (a) provided information to the commission or the commission provided information to the depository institution in relation to the account holder or the account holder's account in accordance with this part; or
  - (b) took an action in relation to the account holder or the account holder's account in accordance with this part.
- (2) A depository institution may provide information to an account holder describing the depository institution's duties under this part if the information the depository institution provides does not identify that the depository institution:
  - (a) provides or has provided information to the commission in relation to a particular account holder or account holder's account in accordance with this part; or
  - (b) takes or has taken an action in relation to a particular account holder or account holder's account in accordance with this part.

Enacted by Chapter 326, 2016 General Session