

59-1-303 Authorization for commission to apply overpayment of any tax or fee against taxpayer's liability for any tax or fee.

(1) For purposes of this section:

(a) "Overpayment" means an amount equal to the sum of:

(i) the amount by which a tax or fee a taxpayer paid exceeds the taxpayer's liability for the tax or fee; and

(ii) interest accruing to the amount described in Subsection (1)(a)(i).

(b) "Tax or fee" means any tax or fee administered by the commission.

(2) The commission may apply an overpayment of any tax or fee against a taxpayer's liability for any tax or fee.

(3) If the commission applies an overpayment of a tax or fee against a taxpayer's liability for a tax or fee, the commission shall notify the taxpayer in writing.

Enacted by Chapter 183, 1999 General Session