

Effective 7/1/2014

59-1-809 Commission authority related to the Multistate Tax Commission and governmental entities.

The commission may furnish to the Multistate Tax Commission, a taxing official of another state, the District of Columbia, or the United States or its territories, any information contained in:

- (1) a tax return or report, a related schedule, or a document filed pursuant to the tax laws of this state; or
- (2) the report of an audit or investigation made with respect to a tax return or report, a related schedule, or a document described in Subsection (1).

Amended by Chapter 54, 2014 General Session