

***Effective 1/1/2025***

***Superseded 5/6/2026***

**59-10-104 Tax basis -- Tax rate -- Exemption.**

- (1) A tax is imposed on the state taxable income of a resident individual as provided in this section.
- (2) For purposes of Subsection (1), for a taxable year, the tax is an amount equal to the product of:
  - (a) the resident individual's state taxable income for that taxable year; and
  - (b) 4.5%.
- (3) This section does not apply to a resident individual exempt from taxation under Section 59-10-104.1.