

**59-10-116 Tax on nonresident individual -- Calculation -- Exemption.**

- (1) Except as provided in Subsection (2), a tax is imposed on a nonresident individual in an amount equal to the product of the:
  - (a) nonresident individual's state taxable income; and
  - (b) percentage listed in Subsection 59-10-104(2).
- (2) This section does not apply to a nonresident individual exempt from taxation under Section 59-10-104.1.

Amended by Chapter 382, 2008 General Session

Amended by Chapter 389, 2008 General Session