

59-10-205 Tax on nonresident estate or trust.

- (1) Except as provided in Subsection (2), a tax is imposed on a nonresident estate or trust in an amount equal to the product of:
 - (a) the nonresident estate's or trust's state taxable income as determined under Section 59-10-204; and
 - (b) the percentage listed in Subsection 59-10-104(2).
- (2) The following are not subject to a tax imposed by this part:
 - (a) a nonresident estate or trust that is not required to file a federal income tax return for estates and trusts for the taxable year; or
 - (b) a nonresident trust taxed as a corporation.

Amended by Chapter 389, 2008 General Session