

***Effective 5/13/2014***

**59-10-403 Circumstances under which an employer is not required to deduct and withhold a tax.**

- (1) Notwithstanding any other provision of this chapter, an employer is not required to deduct and withhold any tax under this chapter upon a payment of wages to an employee:
  - (a) if there is in effect with respect to the payment a withholding exemption certificate furnished to the employer by the employee, certifying that the employee:
    - (i) incurred no liability for a tax imposed under this chapter for the employee's immediately preceding taxable year; and
    - (ii) expects that the employee will not incur liability for a tax imposed under this chapter for the employee's current taxable year; or
  - (b) if the employer:
    - (i) is an out-of-state business as defined in Section 53-2a-1202; and
    - (ii) pays the wages as compensation for services performed in response to a declared state disaster or emergency as defined in Section 53-2a-1202.
- (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall provide for the coordination of this section with Section 59-10-402.

Amended by Chapter 376, 2014 General Session