

Effective 1/1/2016

59-10-529.1 Time period for commission to issue a refund.

- (1) Except as provided in Subsection (2), the commission may not issue a refund before March 1.
- (2) The commission may issue a refund before March 1 if, before March 1, the commission determines that:
 - (a) an employer has filed the one or more forms in accordance with Subsection 59-10-406(8) the employer is required to file with respect to an individual; and
 - (b) the individual has filed a return in accordance with this chapter.

Enacted by Chapter 369, 2015 General Session