

59-2-107 Classes of personal property -- Rulemaking authority.

The commission shall make rules:

- (1) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- (2) defining classes of items considered to be personal property for purposes of this chapter;
- (3) defining items that fall into the classes established under Subsection (2); and
- (4) defining any class or item as personal property if the commission defined that class or item as personal property prior to January 1, 2004, by:
 - (a) a rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
 - (b) a published decision of the commission; or
 - (c) an official schedule published by the commission.

Amended by Chapter 382, 2008 General Session