

59-7-204 Income attributed to sources within the state.

For the purposes of the tax imposed by this part, the portion of Utah taxable income derived from or attributable to sources within this state shall be determined in accordance with Part 3, Allocation and Apportionment of Income - Utah UDITPA Provisions and Part 4, Combined Reporting.

Amended by Chapter 4, 1993 General Session

Amended by Chapter 169, 1993 General Session