

Effective 1/1/2015

59-7-902 Definitions.

As used in this part:

- (1) "Tax credit" means a nonrefundable tax credit listed on a tax return.
- (2) "Tax return" means:
 - (a) a corporate return as defined in Section 59-7-101 filed in accordance with this chapter; or
 - (b) a tax return filed in accordance with Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax Act.

Enacted by Chapter 315, 2014 General Session