

Effective 7/1/2021

63A-3-501 Definitions.

As used in this part:

- (1)
 - (a) "Accounts receivable" or "receivables" means any amount due to a state agency from an entity for which payment has not been received by the state agency that is servicing the debt.
 - (b) "Accounts receivable" includes:
 - (i) unpaid fees, licenses, taxes, loans, overpayments, fines, forfeitures, surcharges, costs, contracts, interest, penalties, third-party claims, sale of goods, sale of services, claims, and damages;
 - (ii) a civil accounts receivable; and
 - (iii) a civil judgment of restitution.
 - (c) "Accounts receivable" does not include a criminal accounts receivable.
- (2) "Administrative offset" means:
 - (a) a reduction of an individual's tax refund or other payments due to the individual to reduce or eliminate accounts receivable that the individual owes to a state agency; and
 - (b) a reduction of an entity's tax refund or other payments due to the entity to reduce or eliminate accounts receivable that the entity owes to a state agency.
- (3) "Civil accounts receivable" means the same as that term is defined in Section 77-32b-102.
- (4) "Civil judgment of restitution" means the same as that term is defined in Section 77-32b-102.
- (5) "Criminal accounts receivable" means the same as that term is defined in Section 77-32b-102.
- (6) "Entity" means an individual, a corporation, partnership, or other organization that pays taxes to, or does business, with the state.
- (7) "Office" means the Office of State Debt Collection created in Section 63A-3-502.
- (8) "Past due" means any accounts receivable that the state has not received by the payment due date.
- (9) "Political subdivision" means the same as that term is defined in Section 63G-7-102.
- (10) "Restitution" means the same as that term is defined in Section 77-38b-102.
- (11)
 - (a) "State agency" includes:
 - (i) an executive branch agency;
 - (ii) the legislative branch of state government; and
 - (iii) the judicial branches of state government, including justice courts.
 - (b) "State agency" does not include:
 - (i) any institution of higher education;
 - (ii) except in Subsection 63A-3-502(7)(g), the State Tax Commission; or
 - (iii) the administrator of the Uninsured Employers' Fund appointed by the Labor Commissioner under Section 34A-2-704, solely for the purposes of collecting money required to be deposited into the Uninsured Employers' Fund under:
 - (A) Section 34A-1-405;
 - (B) Title 34A, Chapter 2, Workers' Compensation Act; or
 - (C) Title 34A, Chapter 3, Utah Occupational Disease Act.
- (12) "Writing-off" means the removal of an accounts receivable from an agency's accounts receivable records but does not necessarily eliminate further collection efforts.

Amended by Chapter 260, 2021 General Session