

63G-14-205 Employment and taxation obligations under the program.

- (1) A person in the state may employ a resident immigrant.
- (2) A resident immigrant, or a resident immigrant's employer, shall pay all income taxes and employment taxes, fees, or charges in accordance with the program.
- (3)
 - (a) The State Tax Commission shall, by rule made in accordance with Chapter 3, Utah Administrative Rulemaking Act, provide a means that is effective as of the day on which the governor begins implementation of the program under which a person who receives services from a resident immigrant to withhold from compensation paid to the resident immigrant an amount to be determined by State Tax Commission rule that, as closely as possible, equals the income taxes that would be withheld under state law if the resident immigrant were an employee with a Social Security number.
 - (b) The rules described in Subsection (3)(a) shall be substantially similar to Title 59, Chapter 10, Part 4, Withholding of Tax.
 - (c) As part of the program the governor shall provide a method by which there is collected and remitted to the federal government the money collected that is equivalent to the income and employment taxes that would be withheld under federal law if a resident immigrant were an employee with a Social Security number.

Enacted by Chapter 20, 2011 General Session