

63L-1-204 Concurrent jurisdiction with United States -- Taxation of businesses on federal lands.

- (1) The state of Utah retains concurrent jurisdiction, both civil and criminal, with the United States over all lands affected by this act.
- (2) The state and all of its political subdivisions also reserve the right to impose taxes on individuals, partnerships, corporations, associations, and all other business entities doing business on the lands affected by this chapter in respect to such business or on any property of these entities situated on these lands.

Renumbered and Amended by Chapter 382, 2008 General Session