

**TAX AND FEE OFFSET AUTHORITY**

1999 GENERAL SESSION

STATE OF UTAH

**Sponsor: L. Alma Mansell**

AN ACT RELATING TO REVENUE AND TAXATION; AUTHORIZING THE STATE TAX COMMISSION TO APPLY AN OVERPAYMENT OF ANY TAX OR FEE AGAINST A TAXPAYER'S LIABILITY FOR ANY TAX OR FEE UNDER CERTAIN CIRCUMSTANCES.

This act affects sections of Utah Code Annotated 1953 as follows:

ENACTS:

**59-1-303**, Utah Code Annotated 1953

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-1-303** is enacted to read:

**59-1-303. Authorization for commission to apply overpayment of any tax or fee against taxpayer's liability for any tax or fee.**

(1) For purposes of this section:

(a) "Overpayment" means an amount equal to the sum of:

(i) the amount by which a tax or fee a taxpayer paid exceeds the taxpayer's liability for the tax or fee; and

(ii) interest accruing to the amount described in Subsection (1)(a)(i).

(b) "Tax or fee" means any tax or fee administered by the commission.

(2) The commission may apply an overpayment of any tax or fee against a taxpayer's liability for any tax or fee.

(3) If the commission applies an overpayment of a tax or fee against a taxpayer's liability for a tax or fee, the commission shall notify the taxpayer in writing.