

PRIVATE COLLECTION OF DELINQUENT TAXES

2000 GENERAL SESSION

STATE OF UTAH

Sponsor: Howard A. Stephenson

AN ACT RELATING TO REVENUE AND TAXATION; REDUCING THE WAITING PERIOD BEFORE DELINQUENT TAXES MAY BE REFERRED TO PRIVATE COLLECTORS; AND MAKING TECHNICAL CHANGES.

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

AMENDS:

59-1-1101, as enacted by Chapter 165, Laws of Utah 1994

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

Section 1. Section **59-1-1101** is amended to read:

59-1-1101. Private collection of tax -- Fee.

(1) The tax commission is authorized to employ private collectors for the collection of accounts that are unpaid over [~~24~~] 12 months after the assessment date.

(2) [~~Accounts collected pursuant to this section are exempt from Title 63, Chapter 1b, Debt Coordination and Collection.~~] Up to, but no more than, 33% of the money collected may be used to offset the payment to a private collector.