

59 (iv) the income lost by the victim as a result of the offense;

60 (v) the individual victim's reasonable determinable wages that are lost due to theft of or
61 damage to tools or equipment items of a trade that were owned by the victim and were essential
62 to the victim's current employment at the time of the offense; [~~and~~]

63 (vi) the cost of necessary funeral and related services if the offense resulted in the death
64 of a victim[-]; and

65 (vii) expenses incurred by a victim in implementing \$→ reasonable ←\$ security measures
65a in response to
66 the offense.

67 (c) In determining the monetary sum and other conditions for court-ordered restitution,
68 the court shall consider:

69 (i) the factors listed in Subsections (5)(a) and (b);

70 (ii) the financial resources of the defendant, as disclosed in the financial declaration
71 described in Section 77-38a-204;

72 (iii) the burden that payment of restitution will impose, with regard to the other
73 obligations of the defendant;

74 (iv) the ability of the defendant to pay restitution on an installment basis or on other
75 conditions to be fixed by the court;

76 (v) the rehabilitative effect on the defendant of the payment of restitution and the
77 method of payment; and

78 (vi) other circumstances that the court determines may make restitution inappropriate.

79 (d) (i) The prosecuting agency shall submit all requests for complete restitution and
80 court-ordered restitution to the court at the time of sentencing if feasible, otherwise within one
81 year after sentencing.

82 (ii) If a defendant is placed on probation pursuant to Section 77-18-1:

83 (A) the court shall determine complete restitution and court-ordered restitution; and

84 (B) the time period for determination of complete restitution and court-ordered
85 restitution may be extended by the court upon a finding of good cause, but may not exceed the
86 period of the probation term served by the defendant.

87 (iii) If the defendant is committed to prison:

88 (A) any pecuniary damages that have not been determined by the court within one year
89 after sentencing may be determined by the Board of Pardons and Parole; and