

1359 (d) The state auditor may limit the inquiry described in this Subsection (23) to a simple  
1360 determination, without conducting an audit, regarding whether the obligation was fulfilled.

1361 Section 18. **Effective date.**

1362 **H→ [This] (1) Except as provided in Subsection (2), this ←H** bill takes effect on July 1,  
1362a 2024.

1362b **H→ (2) The actions affecting Sections 59-7-625 and 59-10-1041 have retrospective operation**  
1362c **for a taxable year beginning on or after on January 1, 2024. ←H**