

R861. Tax Commission, Administration.

R861-1A. Administrative Procedures.

~~[R861-1A-19. Definition of Bond Pursuant to Utah Code Ann. Section 59-1-505.~~

~~A. The bond that a taxpayer may deposit with the Tax Commission pursuant to Section 59-1-505 shall consist of one of the following:~~

- ~~1. a surety bond;~~
- ~~2. an assignment of savings account; or~~
- ~~3. an assignment of certificate of deposit.]~~

KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements

Effective: 2/12/2007