

59-10-402 Requirement of withholding.

- (1) Each employer making payment of wages shall deduct and withhold from wages an amount to be determined by a commission rule which will, as closely as possible, pay the income tax imposed by this chapter.
- (2) Any such employer who is to do business within the state of Utah for a period not to exceed 60 days in the aggregate during any calendar year may be relieved from the requirement provided for under this part for such period by furnishing to the commission in advance a certificate so certifying. If that employer thereafter does business within the state of Utah for a period in excess of 60 days, that employer shall be liable for all the tax which otherwise he would have been required to deduct and withhold. Upon a showing of good cause by the employer the commission may extend for a period of not to exceed 30 days the time during which the employer is not required to deduct and withhold the tax.
- (3) The amount withheld under this section shall be allowed to the recipient of the income as a credit against the tax imposed by this chapter. The amount so withheld during any calendar year shall be allowed as a credit for the taxable year beginning in such calendar year. If more than one taxable year begins in a calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.

Amended by Chapter 96, 1987 General Session