

2017 Utah Code

Title 59 - Revenue and Taxation

Chapter 7 - Corporate Franchise and Income Taxes

Part 1 - Corporate Tax Generally

Section 101 - Definitions.

Universal Citation: UT Code § 59-7-101 (2017)

59-7-101. Definitions.

As used in this chapter:

(19) "Internal Revenue Code" means Title 26 of the United States Code as effective during the year in which Utah taxable income is determined.