

**2017 Utah Code**

**Title 59 - Revenue and Taxation**

**Chapter 10 - Individual Income Tax Act**

**Part 1 - Determination and Reporting of Tax Liability and Information**

**Section 103 - Definitions.**

**Universal Citation:** UT Code § 59-10-103 (2017)

**59-10-103. Definitions.**

(2)

(a) Any term used in this chapter has the same meaning as when used in comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required.

(b) Any reference to the Internal Revenue Code or to the laws of the United States shall mean the Internal Revenue Code or other provisions of the laws of the United States relating to federal income taxes that are in effect for the taxable year.

(c) Any reference to a specific section of the Internal Revenue Code or other provision of the laws of the United States relating to federal income taxes shall include any corresponding or comparable provisions of the Internal Revenue Code as amended, redesignated, or reenacted.