

Repealed 5/12/2015

59-10-1314 Contribution to Methamphetamine Housing Reconstruction and Rehabilitation Account.

- (1) For a taxable year beginning on or after January 1, 2010, but beginning on or before December 31, 2012, only, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
 - (a) deposited into the Methamphetamine Housing Reconstruction and Rehabilitation Account created in Section 35A-8-1103; and
 - (b) expended for the purposes described in Section 35A-8-1103.
- (2) The commission shall:
 - (a) determine the total amount of contributions designated in accordance with this section for the taxable year described in Subsection (1); and
 - (b) credit the amount described in Subsection (2)(a) to the Methamphetamine Housing Reconstruction and Rehabilitation Account created in Section 35A-8-1103.