

1 **INCOME TAX CREDIT FOR STAY-AT-HOME**

2 **PARENTS OR GUARDIAN**

3 1998 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Robert M. Muhlestein**

6 AN ACT RELATING TO INDIVIDUAL INCOME TAX; CREATING A TAX CREDIT FOR  
7 CERTAIN PARENTS.

8 This act affects sections of Utah Code Annotated 1953 as follows:

9 ENACTS:

10 **59-10-108.1**, Utah Code Annotated 1953

11 *Be it enacted by the Legislature of the state of Utah:*

12 Section 1. Section **59-10-108.1** is enacted to read:

13 **59-10-108.1. Tax credit for at-home parent or guardian.**

14 (1) As used in this section, "at-home parent" means a parent or guardian who:

15 (a) cares for one or more of his or her own children who are not yet age six as of December  
16 31; and

17 (b) has an annual state taxable income of \$3,000 or less.

18 (2) For tax years beginning January 1, 1999, and thereafter, there is allowed to each  
19 at-home parent, as a credit against the income tax due as provided in the following table:

<u>If the state taxable income is:</u>	<u>The tax credit is:</u>
<u>Less than or equal</u>	<u>\$500 per child</u>
<u>to \$20,000</u>	
<u>Greater than \$20,000</u>	<u>\$450 per child</u>
<u>but less than or</u>	
<u>equal to \$22,500</u>	
<u>Greater than \$22,500</u>	<u>\$400 per child</u>
<u>but less than or</u>	

1	<u>equal to \$25,000</u>	
2	<u>Greater than \$25,000</u>	<u>\$350 per child</u>
3	<u>but less than or</u>	
4	<u>equal to \$27,500</u>	
5	<u>Greater than \$27,500</u>	<u>\$300 per child</u>
6	<u>but less than or</u>	
7	<u>equal to \$30,000</u>	
8	<u>Greater than \$30,000</u>	<u>\$250 per child</u>
9	<u>but less than or</u>	
10	<u>equal to \$32,500</u>	
11	<u>Greater than \$32,500</u>	<u>\$200 per child</u>
12	<u>but less than or</u>	
13	<u>equal to \$35,000</u>	
14	<u>Greater than \$35,000</u>	<u>\$150 per child</u>
15	<u>but less than or</u>	
16	<u>equal to \$37,500</u>	
17	<u>Greater than \$37,500</u>	<u>\$100 per child</u>
18	<u>but less than or</u>	
19	<u>equal to \$40,000</u>	
20	<u>Greater than \$40,000</u>	<u>\$50 per child</u>

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**Legislative Review Note**  
**as of 2-10-98 11:20 AM**

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**