

1                                   **INCOME TAX CREDIT FOR SALES AND USE**

2   **TAXES PAID ON FOOD**

3   1999 GENERAL SESSION

4   STATE OF UTAH

5   **Sponsor: Raymond W. Short**

6 AN ACT RELATING TO THE INDIVIDUAL INCOME TAX ACT; PROVIDING FOR AN  
7 INDIVIDUAL INCOME TAX CREDIT TO ASSIST TAXPAYERS IN MEETING THE  
8 BURDEN OF PAYING SALES AND USE TAXES IMPOSED ON FOOD.

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

10 ENACTS:

11                   **59-10-133**, Utah Code Annotated 1953

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

13                   Section 1. Section **59-10-133** is enacted to read:

14                   **59-10-133. Refundable credit to assist taxpayers in meeting burden of paying sales**  
15 **and use taxes levied on food -- Commission rulemaking authority.**

16                   (1) For taxable years beginning on or after January 1, 2000, to assist taxpayers in meeting  
17 the burden of paying sales and use taxes levied on food, a taxpayer may claim as provided in this  
18 section a refundable credit equal to the product of:

19                   (a) \$20; and

20                   (b) the number of personal exemptions the taxpayer is allowed for that taxable year under  
21 Section 151, Internal Revenue Code.

22                   (2) A taxpayer may not carry forward or carry back the credits provided for in this section.

23                   (3) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the  
24 commission may make rules providing procedures for issuing refunds for the credit provided for  
25 under this section.

**Legislative Review Note**  
**as of 11-19-98 12:19 PM**

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

**Office of Legislative Research and General Counsel**

**Committee Note**

The Revenue and Taxation Interim Committee recommended this bill.