



# House of Representatives *State of Utah*

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February 20, 2001

Mr. Speaker:

The Education Committee reports a favorable recommendation on **H.B. 138**, INDIVIDUAL INCOME TAX AND CORPORATE FRANCHISE AND INCOME TAX CREDITS FOR QUALIFYING EDUCATION EXPENSES, by Representative J. Swallow, with the following amendments:

1. Page 3, Line 66: Delete "\$2,100" and insert "\$1,500"
2. Page 3, Line 78: After Line 78 insert:  
"(7) A taxpayer may not claim a tax credit under this section on behalf of a qualifying student if a tax credit is claimed on behalf of the qualifying student under Section 59-10-133."
3. Page 3, Line 79: Delete "(7)" and insert "(8)"
4. Page 5, Line 133: Delete "\$2,100" and insert "\$1,500"
5. Page 5, Line 145: After Line 145 insert:  
"(7) A taxpayer may not claim a tax credit under this section on behalf of a qualifying student if a tax credit is claimed on behalf of the qualifying student under Section 59-7-614."
6. Page 5, Line 146: Delete "(7)" and insert "(8)"

Respectfully,

Margaret Dayton  
Committee Chair

Voting: 7-6-0

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Bill Number



HB0138

Action Class



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