

**INDIVIDUAL INCOME TAX CONTRIBUTION
- WOLF DEPREDAATION AND MANAGEMENT
RESTRICTED ACCOUNT**

2003 GENERAL SESSION

STATE OF UTAH

Sponsor: Darin G. Peterson

This act modifies provisions relating to the Division of Wildlife Resources and Wildlife Board and the Individual Income Tax Act to provide an individual income tax contribution to the Wolf Depredation and Management Restricted Account. The act creates the Wolf Depredation and Management Restricted Account, provides that interest earned on the restricted account shall be deposited into the restricted account, and provides the purposes for which revenues and interest deposited into the restricted account may be used. The act provides that the State Tax Commission shall remove the designation for the contribution from the individual income tax form and may not collect the contribution from a taxpayer under certain circumstances. The act makes technical changes.

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

AMENDS:

59-10-551, as last amended by Chapter 216, Laws of Utah 2001

ENACTS:

23-14-14.1, Utah Code Annotated 1953

59-10-550.1, Utah Code Annotated 1953

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

Section 1. Section **23-14-14.1** is enacted to read:

23-14-14.1. Wolf Depredation and Management Restricted Account -- Interest --
Use of contributions and interest.

(1) There is created within the General Fund the Wolf Depredation and Management Restricted Account.

(2) The account shall be funded by contributions deposited into the Wolf Depredation

and Management Restricted Account in accordance with Section 59-10-550.1.

(3) (a) The Wolf Depredation and Management Restricted Account shall earn interest.

(b) Interest earned on the Wolf Depredation and Management Restricted Account shall be deposited into the Wolf Depredation and Management Restricted Account.

(4) (a) Subject to Subsection (4)(b), contributions and interest deposited into the Wolf Depredation and Management Restricted Account shall be used by the Division of Wildlife Resources for:

(i) payments for livestock depredation by wolves; or

(ii) wolf management.

(b) Contributions and interest deposited into the Wolf Depredation and Management Restricted Account may be used for the purposes described in Subsection (4)(a) only to the extent permitted by federal law.

Section 2. Section **59-10-550.1** is enacted to read:

59-10-550.1. Contribution to Wolf Depredation and Management Restricted Account.

(1) Except as provided in Section 59-10-551, for taxable years beginning on or after January 1, 2004, 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 Wolf Depredation and Management Restricted Account created by Section 23-14-14.1; and

(b) used for the purposes described in Section 23-14-14.1.

(2) (a) A resident or nonresident individual may designate as a contribution under this section any whole dollar amount of \$1 or more.

(b) If a resident or nonresident individual designating a contribution under this section:

(i) is owed an individual income tax refund for the taxable year, the amount of the contribution under this section shall be deducted from the resident or nonresident individual's individual income tax refund; or

(ii) is not owed an individual income tax refund for the taxable year, the resident or nonresident individual may remit a contribution under this section with the resident or nonresident individual's individual income tax return.

(c) If a husband and wife file a single individual income tax return jointly, a contribution under this section shall be a joint contribution.

(d) A contribution under this section is irrevocable for the taxable year for which the resident or nonresident individual makes the contribution.

(3) The commission shall:

(a) determine annually the total amount of contributions designated in accordance with this section; and

(b) credit the amount described in Subsection (3)(a) to the Wolf Depredation and Management Restricted Account created by Section 23-14-14.1.

Section 3. Section **59-10-551** is amended to read:

59-10-551. Removal of designation and prohibitions on collection for certain contributions on income tax form -- Conditions for removal and prohibitions on collection -- Commission reporting requirements.

(1) (a) Beginning on January 1, 1998, if a contribution or combination of contributions described in Subsection (1)(b) generate less than \$30,000 per year for three consecutive years, the commission shall remove the designation for the contribution from the income tax return and may not collect the contribution from a [~~taxpayer~~] resident or nonresident individual beginning two taxable years after the three-year period for which the contribution generates less than \$30,000 per year.

(b) The following contributions apply to Subsection (1)(a):

(i) the contribution provided for in Section 59-10-530;

(ii) the contribution provided for in Section 59-10-530.5;

(iii) the sum of the contributions provided for in:

(A) Subsection 59-10-549(1)(a); and

(B) Subsection 59-10-549(1)(b);

- (iv) the sum of the contributions provided for in:
 - (A) Subsection 59-10-549(1)(c); and
 - (B) Subsection 59-10-549(1)(d);
- (v) the contribution provided for in Subsection 59-10-549(1)(e); ~~[or]~~
- (vi) the contribution provided for in Section 59-10-550[-]; or
- (vii) the contribution provided for in Section 59-10-550.1.

(2) If the commission removes the designation for a contribution under Subsection (1), the commission shall report to the Revenue and Taxation Interim Committee that ~~[it]~~ the commission removed the designation on or before the November interim meeting of the year in which the commission determines to remove the designation.