

1                   **INDIVIDUAL INCOME TAX CONTRIBUTION**  
2                   **- WOLF DEPREDATION AND MANAGEMENT**  
3                   **RESTRICTED ACCOUNT**

4                   2003 GENERAL SESSION

5                   STATE OF UTAH

6                   **Sponsor: Darin G. Peterson**

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

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

18   AMENDS:

19           **59-10-551**, as last amended by Chapter 216, Laws of Utah 2001

20   ENACTS:

21           **23-14-14.1**, Utah Code Annotated 1953

22           **59-10-550.1**, Utah Code Annotated 1953

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

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

25           **23-14-14.1. Wolf Depredation and Management Restricted Account -- Interest --**  
26   **Use of contributions and interest.**

27           (1) There is created within the General Fund the Wolf Depredation and Management



28 Restricted Account.

29 (2) The account shall be funded by contributions deposited into the Wolf Depredation  
30 and Management Restricted Account in accordance with Section 59-10-550.1.

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

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

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

36 Resources for:

37 (i) payments for livestock depredation by wolves; or

38 (ii) wolf management.

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

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

43 **59-10-550.1. Contribution to Wolf Depredation and Management Restricted**  
44 **Account.**

45 (1) Except as provided in Section 59-10-551, for taxable years beginning on or after  
46 January 1, 2004, a resident or nonresident individual that files an individual income tax return  
47 under this chapter may designate on the resident or nonresident individual's individual income  
48 tax return a contribution as provided in this section to be:

49 (a) deposited into the Wolf Depredation and Management Restricted Account created  
50 by Section 23-14-14.1; and

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

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

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

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

58 (ii) is not owed an individual income tax refund for the taxable year, the resident or

59 nonresident individual may remit a contribution under this section with the resident or  
 60 nonresident individual's individual income tax return.

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

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

65 (3) The commission shall:

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

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

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

71 **59-10-551. Removal of designation and prohibitions on collection for certain**  
 72 **contributions on income tax form -- Conditions for removal and prohibitions on**  
 73 **collection -- Commission reporting requirements.**

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

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

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

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

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

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

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

86 (iv) the sum of the contributions provided for in:

87 (A) Subsection 59-10-549(1)(c); and

88 (B) Subsection 59-10-549(1)(d);

89 (v) the contribution provided for in Subsection 59-10-549(1)(e); ~~[or]~~

90 (vi) the contribution provided for in Section 59-10-550[-]; or

91 (vii) the contribution provided for in Section 59-10-550.1.

92 (2) If the commission removes the designation for a contribution under Subsection (1),

93 the commission shall report to the Revenue and Taxation Interim Committee that [it] the

94 commission removed the designation on or before the November interim meeting of the year in

95 which the commission determines to remove the designation.

---

---

**Legislative Review Note**

**as of 2-12-03 2:18 PM**

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

**Office of Legislative Research and General Counsel**

---

---

**Fiscal Note****Bill Number HB0305****Individual Income Tax Contribution - Wolf Depredation  
and Management Restricted Account***20-Feb-03**10:28 AM*

---

---

**State Impact**

It is estimated that provisions of this bill will raise \$30,000 per year from individual income tax contributions toward wolf depredation and management. One-time set-up costs to the Tax Commission are estimated at \$12,400.

	<u>FY 04 Approp.</u>	<u>FY 05 Approp.</u>	<u>FY 04 Revenue</u>	<u>FY 05 Revenue</u>
General Fund	\$12,400	\$0	\$0	\$0
Restricted Funds	\$30,000	\$30,000	\$30,000	\$30,000
<b>TOTAL</b>	<u><u>\$42,400</u></u>	<u><u>\$30,000</u></u>	<u><u>\$30,000</u></u>	<u><u>\$30,000</u></u>

---

**Individual and Business Impact**

Individual income tax filers will be able to make an optional contribution toward wolf depredation and management.

---

**Office of the Legislative Fiscal Analyst**