



House of Representatives *State of Utah*

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February 19, 2004

Mr. Speaker:

The Judiciary Committee recommends **H.B. 271, TUITION TAX CREDITS**, by Representative J. Ferrin, be replaced and reports a favorable recommendation on **1st Sub. H.B. 271, TUITION TAX CREDITS** with the following amendments:

1. *Page 1, Line 25:*

25 • enrolls at least ~~[[75]]~~ 40 students;

2. *Page 2, Lines 29 through 30:*

29 **Monies Appropriated in this Bill:**

30 ~~[[None]]~~ **This bill appropriates \$2,000,000 from the General Fund and \$3,486,100 from the Uniform School Fund for fiscal year 2004-05 only to the State Board of Education.**

3. *Page 2, Line 34:*

34 ENACTS:

53A-17a-150, Utah Code Annotated 1953

4. *Page 3, Line 60:*

60 (B) has an enrollment of less than ~~[[75]]~~ 40 students.

5. *Page 3, Line 83:*

83 back. =

(4)(a) Only one taxpayer may claim a refundable tax credit for each qualifying student each taxable year.

(b) The taxpayer who claims a personal exemption for the qualifying student shall have the right to claim the refundable tax credit, unless that taxpayer authorizes another person to claim the refundable tax credit.

(c) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking

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Act, the commission shall make rules to administer Subsections (4)(a) and (4)(b).

(5) For taxable years beginning on or after January 1, 2005, a refundable tax credit may not be claimed ,if the qualifying student was enrolled in a private school for part of the taxable year and in a Utah public school for part of the same taxable year.

6. Page 3, Line 84:

- Section 2. Section 53A-17a-150 is enacted to read:

53A-17a-150. Appropriation for school districts affected by tuition tax credits.

(1)There is appropriated \$2,000,000 from the General Fund and \$3,486,100 from the Uniform School Fund for fiscal year 2004-05 only to the State Board of Education to be distributed to school districts that suffer any actual losses that can be attributed to the enactment of the tuition tax credit under Section 59-10-136.

(2) The appropriation under Subsection (1) shall be nonlapsing.

(3) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act, the board shall make rules establishing criteria and procedures for the distribution of funds appropriated under Subsection (1).

84 = - Section ~~[2]~~ 3. Retrospective operation.

Respectfully,

Ben C. Ferry
Committee Chair

Voting: 7-5-1

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