

## H.B. 95

# INDIVIDUAL INCOME TAX CONTRIBUTION FOR COMMUNITY SPAY AND NEUTER PROGRAMS

SENATE FLOOR AMENDMENTS

AMENDMENT 1

MARCH 1, 2006 2:49 PM

Senator **Thomas Hatch** proposes the following amendments:

1. *Page 2, Lines 32 through 34:*

32 Other Special Clauses:

33 This bill has retrospective operation for taxable years beginning on or after January 1,

34 2006.

**This bill coordinates with S.B. 233, Sales and Use Tax Revisions, to provide when this bill supersedes.**

2. *Page 5, Lines 146 through 148:*

146 Section 5. Retrospective operation.

147 This bill has retrospective operation for taxable years beginning on or after January 1,

148 2006.

**Section 6. Coordinating this H.B. 95 with S.B. 233 -- Providing superseded and merging amendments. If this H.B. 95 and S.B. 233, Sales and Use Tax Revisions, both pass, and S.B. 233 repeals Section 59-10-551, it is the intent of the Legislature that the Utah Code database that the Office of Legislative Research and General Counsel prepares for publication shall provide that Section 59-10-551: (1) not be repealed; and (2) be modified to read:**

**59-10-551. Removal of designation and prohibitions on collection for ~~{certain contributions}~~ Cat and Dog Community Spay and Neuter Program contribution on income tax form -- Conditions for removal and prohibitions on collection -- Commission reporting requirements.**

(1) ~~{(a) Beginning on January 1, 1998, if a}~~ **If the** contribution ~~{or combination of contributions described in Subsection (1)(b) generate}~~ **provided for in Section 59-10-550.2 generates** 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 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 Subsection 59-10-549(1)(a);}~~

~~{(iv) the contribution provided for in Subsection 59-10-549(1)(b);}~~

~~{(v) the contribution provided for in Section 59-10-550; or}~~

~~{ (vi) 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 the commission removed the designation on or before the November interim meeting of the year in which the commission determines to remove the designation.