

274 described in Subsection (5) if the property owner:

275 (a) changes primary residences;

276 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for  
 277 the residence that was the property owner's former primary residence; and

278 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for  
 279 the residence that is the property owner's current primary residence.

280 Section 3. Section **59-10-103.1** is amended to read:

281 **59-10-103.1. Information to be contained on individual income tax returns or**  
 282 **booklets.**

283 (1) The commission shall print the phrase "all state income tax dollars fund education"  
 284 on:

285 [(+)] (a) the first page of [the] an individual income tax return; and

286 [(2)] (b) the cover page of [the] an individual income tax forms and instructions  
 287 booklet.

288 (2) The commission shall include on an individual income tax return a statement for a  
 289 property owner to declare that the property owner no longer qualifies to receive a residential  
 290 exemption authorized under Section 59-2-103 for that property owner's primary residence.

291 Section 4. Section **59-10-136** is enacted to read:

292 **59-10-136. Domicile -- Temporary absence from state.**

293 (1) (a) An individual is considered to have domicile in this state if:

294 (i) except as provided in Subsection (1)(b), a dependent with respect to whom the  
 295 individual or the individual's spouse claims a personal exemption on the individual's or  
 296 individual's spouse's federal individual income tax return is enrolled in a public kindergarten,  
 297 public elementary school, or public secondary school in this state; or

298 (ii) the individual or the individual's spouse is a resident student in accordance with  
 299 Section 53B-8-102 who is enrolled in an institution of higher education described in Section  
 300 53B-2-101 in this state.

301 (b) The determination of whether an individual is considered to have domicile in this  
 302 state may not be determined in accordance with Subsection ~~H~~→ [(3)] (1)(a)(i) ←~~H~~ if the individual:

303 (i) is the noncustodial parent of a dependent:

304 (A) with respect to whom the individual claims a personal exemption on the