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29 *Be it enacted by the Legislature of the state of Utah:*30 Section 1. Section **59-10-1102.1** is enacted to read:31 **59-10-1102.1. Apportionment of tax credit.**32 A nonresident individual or a part-year resident individual that claims a tax credit in  
33 accordance with Section 59-10-1110 may only claim an apportioned amount of the tax credit  
34 equal to the product of:35 (1) the state income tax percentage for the nonresident individual or part-year resident  
36 individual; and37 (2) the amount of the tax credit that the nonresident individual or part-year resident  
38 individual would have been allowed to claim but for the apportionment requirements of this  
39 section.40 Section 2. Section **59-10-1110** is enacted to read:41 **59-10-1110. State earned income tax credit.**42 (1) As used in this section, "federal earned income tax credit" means the amount of the  
43 federal earned income tax credit a claimant claims as allowed for a taxable year in accordance  
44 with Section 32, Internal Revenue Code, on the claimant's federal individual income tax return.45 (2) Except as provided in Section 59-10-1102.1 and subject to ~~H~~→ [Subsection (3)] the  
46a other provisions of this section ~~←H~~ , a  
47 claimant may claim a refundable earned income tax credit equal to 5% of the federal earned  
48 income tax credit.49 (3) A claimant may not carry forward or carry back a tax credit provided for under this  
50 section.49a ~~H~~→ **(4) A claimant may not claim a tax credit under this section for more than four**  
49b **taxable years.**50 ~~(4)~~ **(5) ~~←H~~ In accordance with any rules prescribed by the commission under Subsection**  
51 ~~H~~→ **[~~(5)~~] (6) ~~←H~~ (b), the commission shall transfer at least annually from the General Fund**  
51a **into the Education**52 **Fund an amount equal to the amount of tax credit claimed under this section.**53 ~~H~~→ **[~~(5)~~] (6) ~~←H~~ In accordance with Title 63G, Chapter 3, Utah Administrative**  
53a **Rulemaking Act, the**  
54 **commission may make rules:**55 **(a) providing procedures for issuing refunds for a tax credit claimed under this section;**  
56 **and**57 **(b) making a transfer from the General Fund into the Education Fund as required by**  
58 **Subsection ~~H~~→ [~~(4)~~] (5) ~~←H~~ .**