

HB0060S03 compared with HB0060S01

{Omitted text} shows text that was in HB0060S01 but was omitted in HB0060S03
inserted text shows text that was not in HB0060S01 but was inserted into HB0060S03

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1 **State Income Tax Amendments**

. 2025 GENERAL SESSION

. STATE OF UTAH

. **Chief Sponsor: Steve Eliason**

. Senate Sponsor: Daniel McCay



3 **LONG TITLE**

4 **General Description:**

5 This bill modifies provisions of the income tax code.

6 **Highlighted Provisions:**

7 This bill:

- 8 ▶ repeals obsolete language;
- 9 ▶ provides the scope of the State Tax Commission's authority to share income tax return
information with the Department of Workforce Services to determine eligibility for public assistance;
- 12 ▶ requires a payment settlement entity, such as a marketplace facilitator, to file certain federal
forms with the State Tax Commission;
- 14 ▶ clarifies what is a commercial unit for purposes of claiming a commercial energy system tax
credit;
- 16 ▶ updates the circumstances under which an individual is exempt from individual income tax;
- 18 ▶ creates a deduction for individuals who have to repay social security that is subject to income
tax;
- 20 ▶ provides for the repeal of the enterprise zone tax credit, which, by statute, automatically expired;

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- 22 ▶ extends the carry forward period for a tax credit available to a pass-through entity
taxpayer who receives income from a pass-through entity that paid the income tax on the income;
- 22 ▶ provides the circumstances for the automatic removal of refundable individual income tax credits
from the income tax return; and
- 24 ▶ makes technical changes.

28 Money Appropriated in this Bill:

29 None

30 This bill provides a special effective date.

32 This bill provides retrospective operation.

34 AMENDS:

- 35 **31A-32a-103 (Effective 05/07/25)**, as last amended by Laws of Utah 2008, Chapter 389 (**Effective**
05/07/25), as last amended by Laws of Utah 2008, Chapter 389
- 36 **35A-3-105 (Effective 05/07/25)**, as last amended by Laws of Utah 2015, Chapter 221 (**Effective**
05/07/25), as last amended by Laws of Utah 2015, Chapter 221
- 37 **59-1-403 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Chapters 25, 35 (**Effective**
05/07/25), as last amended by Laws of Utah 2024, Chapters 25, 35
- 38 **59-7-614 (Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws of Utah
2024, Chapter 53 (**Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws of
Utah 2024, Chapter 53
- 40 **59-7-614.10 (Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws of Utah
2021, Chapter 282 (**Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws
of Utah 2021, Chapter 282
- 42 **59-10-104.1 (Effective 01/01/26)**, as last amended by Laws of Utah 2008, Chapter 389 (**Effective**
01/01/26), as last amended by Laws of Utah 2008, Chapter 389
- 43 **59-10-114 (Effective 01/01/26)**, as last amended by Laws of Utah 2023, Chapter 470 (**Effective**
01/01/26), as last amended by Laws of Utah 2023, Chapter 470
- 44 **59-10-510 (Effective 01/01/26)**, as last amended by Laws of Utah 2009, Chapter 212 (**Effective**
01/01/26), as last amended by Laws of Utah 2009, Chapter 212
- 45 **59-10-1037 (Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws of Utah
2021, Chapter 282 (**Effective 05/07/25) (Applies beginning 01/01/25)**, as last amended by Laws
of Utah 2021, Chapter 282

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47 **59-10-1042 (Effective 01/01/26)**, as last amended by Laws of Utah 2023, Chapter 459 (**Effective**
48 **01/01/26**), as last amended by Laws of Utah 2023, Chapter 459

48 **59-10-1045 (Effective 01/01/26) (Applies beginning 01/01/25)**, as last amended by Laws of
Utah 2023, Chapter 470 (Effective 01/01/26) (Applies beginning 01/01/25), as last amended
by Laws of Utah 2023, Chapter 470

50 **63I-2-259 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Third Special Session,
Chapter 5 (**Effective 05/07/25**), as last amended by Laws of Utah 2024, Third Special Session,
Chapter 5

52 **63I-2-263 (Effective 05/07/25)**, as last amended by Laws of Utah 2024, Third Special Session,
Chapter 5 (**Effective 05/07/25**), as last amended by Laws of Utah 2024, Third Special Session,
Chapter 5

54 ENACTS:

55 **59-1-1801 (Effective 01/01/26)**, Utah Code Annotated 1953 (**Effective 01/01/26**), Utah Code
Annotated 1953

56 **59-1-1802 (Effective 01/01/26)**, Utah Code Annotated 1953 (**Effective 01/01/26**), Utah Code
Annotated 1953

57 **59-10-1102.2 (Effective 05/07/25) (Applies beginning 01/01/25)**, Utah Code Annotated
1953 (**Effective 05/07/25) (Applies beginning 01/01/25)**, Utah Code Annotated 1953

59

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

61 Section 1. Section **31A-32a-103** is amended to read:

62 **31A-32a-103. Establishing medical care savings accounts.**

58 (1) [For a taxable year beginning on or after January 1, 1995:]

59 (a) [~~an~~] An employer, except as otherwise provided by contract or a collective bargaining agreement,
may offer a medical care savings account program to the employer's employees[~~;~~].

62 (b) [~~a~~] A resident individual may establish a medical care savings account program for the individual or
for the individual's dependents.

64 (2)

. (a) A contribution into an account made by an employer on behalf of an employee, or made by an
individual account holder, may not exceed the greater of:

66 (i) \$2,000 in any taxable year; or

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- 67 (ii) an amount of money equal to the sum of all eligible medical expenses paid by the employee
or account holder for that taxable year on behalf of the employee, account holder, or the
employee's or account holder's spouse or dependents.
- 70 (b) For purposes of Subsection (2)(a)(ii), eligible medical expenses are limited to expenses in the
taxable year that an insurance carrier has applied to the employee's or account holder's deductible.
- 73 (3) An employer that offers a medical care savings account program shall, before making any
contributions:
- 75 (a) inform all employees in writing of the fact that these contributions may not be deductible under the
federal tax laws; and
- 77 (b) obtain from the employee a written election to participate in the medical care savings account
program.
- 79 [~~(4) Except as provided in Sections 31A-32a-105 and 59-10-114, principal contributed to and interest
earned on a medical care savings account and money reimbursed to an employee or account holder
for eligible medical expenses are exempt from taxation.~~]
- 82 [~~(5)~~] (4)
- . (a) An employer may select a single account administrator for all of the employer's employee's medical
care savings accounts.
- 84 (b) If a single account administrator is not selected, an employer may contribute directly to the account
holder's individual medical care savings account.
- 91 Section 2. Section **35A-3-105** is amended to read:
- 92 **35A-3-105. Determination of eligibility and responsibility -- Information from State Tax
Commission.**
- 89 (1) [~~The~~] Except as prohibited by federal law, the department may have access to relevant information
contained in the income tax returns of an applicant, a recipient, or a person who has a duty to
support an applicant or recipient, in determining:
- 92 (a) eligibility for public assistance;
- 93 (b) payment responsibilities for institutional care; or
- 94 (c) any other administrative purpose consistent with this chapter.
- 95 (2) The information requested by the department shall be:
- 96 (a) provided by the State Tax Commission, to the extent authorized by federal law, on forms
[~~furnished~~] provided by the department; and

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- 98 (b) treated by the department as a private record under Title 63G, Chapter 2, Government Records
Access and Management Act.
- 105 Section 3. Section **59-1-403** is amended to read:
- 106 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**
- 103 (1) As used in this section:
- 104 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:
- 105 (i) the commission administers under:
- 106 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;
- 108 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 109 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 110 (D) Section 19-6-805;
- 111 (E) Section 63H-1-205; or
- 112 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges; and
- 114 (ii) with respect to which the commission distributes the revenue collected from the tax, fee, or charge
to a qualifying jurisdiction.
- 116 (b) "Qualifying jurisdiction" means:
- 117 (i) a county, city, or town;
- 118 (ii) the military installation development authority created in Section 63H-1-201; or
- 119 (iii) the Utah Inland Port Authority created in Section 11-58-201.
- 120 (2)
- . (a) Any of the following may not divulge or make known in any manner any information gained by that
person from any return filed with the commission:
- 122 (i) a tax commissioner;
- 123 (ii) an agent, clerk, or other officer or employee of the commission; or
- 124 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or town.
- 126 (b) An official charged with the custody of a return filed with the commission is not required to produce
the return or evidence of anything contained in the return in any action or proceeding in any court,
except:
- 129 (i) in accordance with judicial order;
- 130 (ii) on behalf of the commission in any action or proceeding under:
- 131 (A) this title; or

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- 132 (B) other law under which persons are required to file returns with the commission;
134 (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or
136 (iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the
return are directly involved in the action or proceeding.
- 138 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may admit in
evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to
the action or proceeding.
- 141 (3) This section does not prohibit:
- 142 (a) a person or that person's duly authorized representative from receiving a copy of any return or report
filed in connection with that person's own tax;
- 144 (b) the publication of statistics as long as the statistics are classified to prevent the identification of
particular reports or returns; and
- 146 (c) the inspection by the attorney general or other legal representative of the state of the report or return
of any taxpayer:
- 148 (i) who brings action to set aside or review a tax based on the report or return;
- 149 (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or
- 151 (iii) against whom the state has an unsatisfied money judgment.
- 152 (4)
- . (a) Notwithstanding Subsection (2) and for purposes of administration, the commission may by rule,
made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a
reciprocal exchange of information with:
- 156 (i) the United States Internal Revenue Service; or
- 157 (ii) the revenue service of any other state.
- 158 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate
franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah
Administrative Rulemaking Act, share information gathered from returns and other written
statements with the federal government, any other state, any of the political subdivisions of
another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and
59-12-210, if the political subdivision, other state, or the federal government grant substantially
similar privileges to this state.

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- (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.
- 171 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the Division of Environmental Response and Remediation, as defined in Section 19-6-402, as requested by the director of the Division of Environmental Response and Remediation, any records, returns, or other information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee.
- 177 (e) Notwithstanding Subsection (2), at the request of any person the commission shall provide that person sales and purchase volume data reported to the commission on a report, return, or other information filed with the commission under:
- 180 (i) Chapter 13, Part 2, Motor Fuel; or
- 181 (ii) Chapter 13, Part 4, Aviation Fuel.
- 182 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:
- 184 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and
- 187 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).
- 191 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers, distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited from selling cigarettes to consumers within the state under Subsection 59-14-210(2).
- 195 (h) Notwithstanding Subsection (2), the commission may:
- 196 (i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:
- 198 (A) reported to the commission under Section 59-14-212; or
- 199 (B) related to a violation under Section 59-14-211; and
- 200 (ii) upon request, provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

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- 202 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee of the
Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of Planning and
Budget, provide to the committee or office the total amount of [~~revenues~~] revenue collected by the
commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period specified by
the committee or office.
- 207 (j) Notwithstanding Subsection (2), the commission shall make the directory required by Section
59-14-603 available for public inspection.
- 209 (k) Notwithstanding Subsection (2), the commission may share information with federal, state, or local
agencies as provided in Subsection 59-14-606(3).
- 211 (l)
- . (i) Notwithstanding Subsection (2), the commission shall provide the Office of Recovery Services
within the Department of Health and Human Services any relevant information obtained from a
return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer who has become
obligated to the Office of Recovery Services.
- 216 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of Recovery
Services to any other state's child support collection agency involved in enforcing that support
obligation.
- 219 (m)
- . (i) Notwithstanding Subsection (2), upon request from the state court administrator, the commission
shall provide to the state court administrator, the name, address, telephone number, county of
residence, and social security number on resident returns filed under Chapter 10, Individual Income
Tax Act.
- 223 (ii) The state court administrator may use the information described in Subsection (4)(m)(i) only as a
source list for the master jury list described in Section 78B-1-106.
- 226 (n)
- . (i) As used in this Subsection (4)(n):
- 227 (A) "GOEO" means the Governor's Office of Economic Opportunity created in Section
63N-1a-301.
- 229 (B) "Income tax information" means information gained by the commission that is required to
be attached to or included in a return filed with the commission under Chapter 7, Corporate
Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

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- 233 (C) "Other tax information" means information gained by the commission that is required to be
attached to or included in a return filed with the commission except for a return filed under
Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 237 (D) "Tax information" means income tax information or other tax information.
- 238 (ii)
- . (A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(ii)(B) or (C), the
commission shall at the request of GOEO provide to GOEO all income tax information.
- 241 (B) For purposes of a request for income tax information made under Subsection (4)(n)(ii)(A), GOEO
may not request and the commission may not provide to GOEO a person's address, name, social
security number, or taxpayer identification number.
- 245 (C) In providing income tax information to GOEO, the commission shall in all instances protect the
privacy of a person as required by Subsection (4)(n)(ii)(B).
- 247 (iii)
- . (A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(iii)(B), the commission
shall at the request of GOEO provide to GOEO other tax information.
- 250 (B) Before providing other tax information to GOEO, the commission shall redact or remove any name,
address, social security number, or taxpayer identification number.
- 253 (iv) GOEO may provide tax information received from the commission in accordance with this
Subsection (4)(n) only:
- 255 (A) as a fiscal estimate, fiscal note information, or statistical information; and
- 256 (B) if the tax information is classified to prevent the identification of a particular return.
- 258 (v)
- . (A) A person may not request tax information from GOEO under Title 63G, Chapter 2, Government
Records Access and Management Act, or this section, if GOEO received the tax information from
the commission in accordance with this Subsection (4)(n).
- 262 (B) GOEO may not provide to a person that requests tax information in accordance with Subsection (4)
(n)(v)(A) any tax information other than the tax information GOEO provides in accordance with
Subsection (4)(n)(iv).
- 265 (o) Notwithstanding Subsection (2), the commission may provide to the governing board of the
agreement or a taxing official of another state, the District of Columbia, the United States, or a
territory of the United States:

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- 268 (i) the following relating to an agreement sales and use tax:
- 269 (A) information contained in a return filed with the commission;
- 270 (B) information contained in a report filed with the commission;
- 271 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or
- 272 (D) a document filed with the commission; or
- 273 (ii) a report of an audit or investigation made with respect to an agreement sales and use tax.
- 275 (p) Notwithstanding Subsection (2), the commission may provide information concerning a taxpayer's state income tax return or state income tax withholding information to the Driver License Division if the Driver License Division:
- 278 (i) requests the information; and
- 279 (ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.
- 281 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah Communications Authority, or a division of the Utah Communications Authority, the information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and 63H-7a-502.
- 285 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.
- 290 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:
- 294 (i) an eligibility worker with the Department of Health and Human Services or its designee requests the information from the commission; and
- 296 (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections 26B-3-106 and 26B-3-903.
- 298 (t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.

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- (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any access line provider that is over 90 days delinquent in payment to the commission of amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.
- 307 (v) Notwithstanding Subsection (2), the commission shall provide the Department of Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the previous calendar year under Section 59-24-103.5.
- 310 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of Workforce Services any information received under Chapter 10, Part 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.
- 314 (x) Notwithstanding Subsection (2), the commission may provide the Public Service Commission or the Division of Public Utilities information related to a seller that collects and remits to the commission a charge described in Subsection 69-2-405(2), including the seller's identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.
- 319 (y)
- . (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the collection data necessary to verify the revenue collected by the commission for a distributed tax, fee, or charge collected within the qualifying jurisdiction.
- 323 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission shall provide a qualifying jurisdiction with copies of returns and other information relating to a distributed tax, fee, or charge collected within the qualifying jurisdiction.
- 327 (iii)
- . (A) To obtain the information described in Subsection (4)(y)(ii), the chief executive officer or the chief executive officer's designee of the qualifying jurisdiction shall submit a written request to the commission that states the specific information sought and how the qualifying jurisdiction intends to use the information.
- 332 (B) The information described in Subsection (4)(y)(ii) is available only in official matters of the qualifying jurisdiction.
- 334 (iv) Information that a qualifying jurisdiction receives in response to a request under this subsection is:
- 336 (A) classified as a private record under Title 63G, Chapter 2, Government Records Access and Management Act; and

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- 338 (B) subject to the confidentiality requirements of this section.
- 339 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic Beverage Services
Commission, upon request, with taxpayer status information related to state tax obligations
necessary to comply with the requirements described in Section 32B-1-203.
- 343 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of Workforce
Services, as soon as practicable, whether an individual claimed and is entitled to claim a federal
earned income tax credit for the year requested by the Department of Workforce Services if:
- 347 (i) the Department of Workforce Services requests this information; and
- 348 (ii) the commission has received the information release described in Section 35A-9-604.
- 350 (bb)
- . (i) As used in this Subsection (4)(bb), "unclaimed property administrator" means the administrator or
the administrator's agent, as those terms are defined in Section 67-4a-102.
- 353 (ii)
- . (A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and
to the extent allowed under federal law, the commission shall provide the unclaimed property
administrator the name, address, telephone number, county of residence, and social security number
or federal employer identification number on any return filed under Chapter 7, Corporate Franchise
and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 359 (B) The unclaimed property administrator may use the information described in Subsection (4)(bb)(ii)
(A) only for the purpose of returning unclaimed property to the property's owner in accordance with
Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- 363 (iii) The unclaimed property administrator is subject to the confidentiality provisions of this section
with respect to any information the unclaimed property administrator receives under this Subsection
(4)(bb).
- 366 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a taxpayer's state
individual income tax information to a program manager of the Utah Fits All Scholarship Program
under Section 53F-6-402 if:
- 369 (i) the taxpayer consents in writing to the disclosure;
- 370 (ii) the taxpayer's written consent includes the taxpayer's name, social security number, and any other
information the commission requests that is necessary to verify the identity of the taxpayer; and
- 373 (iii) the program manager provides the taxpayer's written consent to the commission.

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- 374 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of Finance within the
Department of Government Operations any information necessary to facilitate a payment from the
commission to a taxpayer, including:
- 377 (i) the name of the taxpayer entitled to the payment or any other person legally authorized to receive the
payment;
- 379 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 380 (iii) the payment identification number and amount of the payment;
- 381 (iv) the tax year to which the payment applies and date on which the payment is due;
- 382 (v) a mailing address to which the payment may be directed; and
- 383 (vi) information regarding an account at a depository institution to which the payment may be directed,
including the name of the depository institution, the type of account, the account number, and the
routing number for the account.
- 386 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of
[revenues] revenue collected by the commission under Subsection 59-5-202(5):
- 388 (i) at the request of a committee of the Legislature, the Office of the Legislative Fiscal Analyst, or the
Governor's Office of Planning and Budget, to the committee or office for the time period specified
by the committee or office; and
- 391 (ii) to the Division of Finance for purposes of the Division of Finance administering Subsection
59-5-202(5).
- 393 (ff) Notwithstanding Subsection (2), the commission may provide the Department of Agriculture and
Food with information from a return filed in accordance with Chapter 31, Cannabinoid Licensing
and Tax Act.
- 396 (gg) Notwithstanding Subsection (2), the commission shall provide the Department of Workforce
Services with the information described in Section 35A-3-105.
- 398 (5)
- . (a) Each report and return shall be preserved for at least three years.
- 399 (b) After the three-year period provided in Subsection (5)(a) the commission may destroy a report or
return.
- 401 (6)
- . (a) Any individual who violates this section is guilty of a class A misdemeanor.
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(b) If the individual described in Subsection (6)(a) is an officer or employee of the state, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

405 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in accordance with Subsection (4)(n)(iii), or an individual who requests information in accordance with Subsection (4)(n)(v):

408 (i) is not guilty of a class A misdemeanor; and

409 (ii) is not subject to:

410 (A) dismissal from office in accordance with Subsection (6)(b); or

411 (B) disqualification from holding public office in accordance with Subsection (6)(b).

413 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative Organization, an individual described in Subsection (2):

416 (i) is not guilty of a class A misdemeanor; and

417 (ii) is not subject to:

418 (A) dismissal from office in accordance with Subsection (6)(b); or

419 (B) disqualification from holding public office in accordance with Subsection (6)(b).

421 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

427 Section 4. Section 4 is enacted to read:

423

Part 18. Reportable Transactions by Persons Other than Taxpayers

429 **59-1-1801. Definitions.**

As used in this part, "payment settlement entity" means the same as that term is defined in 26 U.S.C. Sec. 6050W.

432 Section 5. Section 5 is enacted to read:

433 **59-1-1802. Reporting by payment settlement entity.**

A payment settlement entity that is required to file a return in accordance with 26 U.S.C. Sec. 6050W shall file a return containing the same information with the commission:

431 (1) electronically;

432 (2) in a format approved by the commission; and

433 (3) within 30 days after the day on which the payment settlement entity is required to file a return with the Internal Revenue Service.

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440 Section 6. Section **59-7-614** is amended to read:

441 **59-7-614. Clean energy systems tax credits -- Definitions -- Certification -- Rulemaking**
442 **authority.**

438 (1) As used in this section:

439 ~~(2)~~ (a)

. (i) "Active solar system" means a system of equipment that is capable of:

440 (A) collecting and converting incident solar radiation into thermal, mechanical, or electrical energy;
and

442 (B) transferring a form of energy described in Subsection (1)(a)(i)(A) by a separate apparatus to
storage or to the point of use.

444 (ii) "Active solar system" includes water heating, space heating or cooling, and electrical or mechanical
energy generation.

446 ~~(e)~~ (b) "Biomass system" means a system of apparatus and equipment for use in:

447 ~~(e)~~ (i) converting material into biomass energy, as defined in Section 59-12-102; and

448 (ii) transporting the biomass energy by separate apparatus to the point of use or storage.

450 (c) "Clean energy source" means the same as that term is defined in Section 54-17-601.

451 (d) "Commercial energy system" means a system that is:

452 (i)

. (A) an active solar system;

453 (B) a biomass system;

454 (C) a direct use geothermal system;

455 (D) a geothermal electricity system;

456 ~~(f)~~ (E) a geothermal heat pump system;

457 (F) a hydroenergy system;

458 (G) a passive solar system; or

459 (H) a wind system;

460 (ii) located in the state; and

461 (iii) used:

462 (A) to supply energy to a commercial unit; or

463 (B) as a commercial enterprise.

464 (e) "Commercial enterprise" means an entity, the purpose of which is to produce:

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- 465 (i) electrical, mechanical, or thermal energy for sale from a commercial energy system; or
467 (ii) hydrogen for sale from a hydrogen production system.
468 (f)
. (i) "Commercial unit" means a building or structure, other than a residence, that an entity uses to
transact business.
470 (ii) Notwithstanding Subsection (1)(f)(i):
471 (A) with respect to an active solar system used for agricultural water pumping or a wind system, each
individual energy generating device is considered to be a commercial unit; or
474 (B) if an energy system is the building or structure that an entity uses to transact business, a commercial
unit is the complete energy system itself.
476 (g) "Direct use geothermal system" means a system of apparatus and equipment that enables the direct
use of geothermal energy to meet energy needs, including heating a building, an industrial process,
and aquaculture.
479 (h) "Geothermal electricity" means energy that is:
480 (i) contained in heat that continuously flows outward from the earth; and
481 (ii) used as a sole source of energy to produce electricity.
482 (i) "Geothermal energy" means energy generated by heat that is contained in the earth.
483 (j) "Geothermal heat pump system" means a system of apparatus and equipment that:
484 (i) enables the use of thermal properties contained in the earth at temperatures well below 100 degrees
Fahrenheit; and
486 (ii) helps meet heating and cooling needs of a structure.
487 (k) "Hydroenergy system" means a system of apparatus and equipment that is capable of:
488 (i) intercepting and converting kinetic water energy into electrical or mechanical energy; and
490 (ii) transferring this form of energy by separate apparatus to the point of use or storage.
492 (l) "Hydrogen production system" means a system of apparatus and equipment, located in this state, that
uses:
494 (i) electricity from a clean energy source to create hydrogen gas from water, regardless of whether
the clean energy source is at a separate facility or the same facility as the system of apparatus and
equipment; or
497 (ii) uses renewable natural gas to produce hydrogen gas.
498 (m) "Office" means the Office of Energy Development created in Section 79-6-401.

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- 499 (n)
- . (i) "Passive solar system" means a direct thermal system that utilizes the structure of a building and the structure's operable components to provide for collection, storage, and distribution of heating or cooling during the appropriate times of the year by utilizing the climate resources available at the site.
- 503 (ii) "Passive solar system" includes those portions and components of a building that are expressly designed and required for the collection, storage, and distribution of solar energy.
- 506 (o) "Photovoltaic system" means an active solar system that generates electricity from sunlight.
- 508 (p)
- . (i) "Principal recovery portion" means the portion of a lease payment that constitutes the cost a person incurs in acquiring a commercial energy system.
- 510 (ii) "Principal recovery portion" does not include:
- 511 (A) an interest charge; or
- 512 (B) a maintenance expense.
- 513 (q) "Residential energy system" means the following used to supply energy to or for a residential unit:
- 515 (i) an active solar system;
- 516 (ii) a biomass system;
- 517 (iii) a direct use geothermal system;
- 518 (iv) a geothermal heat pump system;
- 519 (v) a hydroenergy system;
- 520 (vi) a passive solar system; or
- 521 (vii) a wind system.
- 522 (r)
- . (i) "Residential unit" means a house, condominium, apartment, or similar dwelling unit that:
- 524 (A) is located in the state; and
- 525 (B) serves as a dwelling for a person, group of persons, or a family.
- 526 (ii) "Residential unit" does not include property subject to a fee under:
- 527 (A) Section 59-2-405;
- 528 (B) Section 59-2-405.1;
- 529 (C) Section 59-2-405.2;
- 530 (D) Section 59-2-405.3; or

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- 531 (E) Section 72-10-110.5.
- 532 (s) "Wind system" means a system of apparatus and equipment that is capable of:
- 533 (i) intercepting and converting wind energy into mechanical or electrical energy; and
- 534 (ii) transferring these forms of energy by a separate apparatus to the point of use, sale, or storage.
- 536 (2) A taxpayer may claim an energy system tax credit as provided in this section against a tax due under this chapter for a taxable year.
- 538 (3)
- . (a) Subject to the other provisions of this Subsection (3), a taxpayer may claim a nonrefundable tax credit under this Subsection (3) with respect to a residential unit the taxpayer owns or uses if:
- 541 (i) the taxpayer:
- 542 (A) purchases and completes a residential energy system to supply all or part of the energy required for the residential unit; or
- 544 (B) participates in the financing of a residential energy system to supply all or part of the energy required for the residential unit; and
- 546 (ii) the taxpayer obtains a written certification from the office in accordance with Subsection (8).
- 548 (b)
- . (i) Subject to Subsections (3)(b)(ii) through (iv) and, as applicable, Subsection (3)(c) or (d), the tax credit is equal to 25% of the reasonable costs of each residential energy system installed with respect to each residential unit the taxpayer owns or uses.
- 552 (ii) A tax credit under this Subsection (3) may include installation costs.
- 553 (iii) A taxpayer may claim a tax credit under this Subsection (3) for the taxable year in which the residential energy system is completed and placed in service.
- 555 (iv) If the amount of a tax credit under this Subsection (3) exceeds a taxpayer's tax liability under this chapter for a taxable year, the taxpayer may carry forward the amount of the tax credit exceeding the liability for a period that does not exceed the next four taxable years.
- 559 (c) The total amount of tax credit a taxpayer may claim under this Subsection (3) for a residential energy system, other than a photovoltaic system, may not exceed \$2,000 per residential unit.
- 562 (d) The total amount of tax credit a taxpayer may claim under this Subsection (3) for a photovoltaic system may not exceed:
- 564 (i) for a system installed on or after January 1, 2018, but on or before December 31, 2020, \$1,600;
- 566 (ii) for a system installed on or after January 1, 2021, but on or before December 31, 2021, \$1,200;

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- 568 (iii) for a system installed on or after January 1, 2022, but on or before December 31, 2022, \$800;
- 570 (iv) for a system installed on or after January 1, 2023, but on or before December 31, 2023, \$400; and
- 572 (v) for a system installed on or after January 1, 2024, \$0.
- 573 (e) If a taxpayer sells a residential unit to another person before the taxpayer claims the tax credit under this Subsection (3):
- 575 (i) the taxpayer may assign the tax credit to the other person; and
- 576 (ii)
- . (A) if the other person files a return under this chapter, the other person may claim the tax credit under this section as if the other person had met the requirements of this section to claim the tax credit; or
- 579 (B) if the other person files a return under Chapter 10, Individual Income Tax Act, the other person may claim the tax credit under Section 59-10-1014 as if the other person had met the requirements of Section 59-10-1014 to claim the tax credit.
- 583 (4)
- . (a) Subject to the other provisions of this Subsection (4), a taxpayer may claim a refundable tax credit under this Subsection (4) with respect to a commercial energy system if:
- 586 (i) the commercial energy system does not use:
- 587 (A) wind, geothermal electricity, solar, or biomass equipment capable of producing a total of 660 or more kilowatts of electricity; or
- 589 (B) solar equipment capable of producing 2,000 or more kilowatts of electricity;
- 590 (ii) the taxpayer purchases or participates in the financing of the commercial energy system;
- 592 (iii)
- . (A) the commercial energy system supplies all or part of the energy required by commercial units owned or used by the taxpayer; or
- 594 (B) the taxpayer sells all or part of the energy produced by the commercial energy system as a commercial enterprise;
- 596 (iv) the taxpayer has not claimed and will not claim a tax credit under Subsection (7) for hydrogen production using electricity for which the taxpayer claims a tax credit under this Subsection (4); and
- 599 (v) the taxpayer obtains a written certification from the office in accordance with Subsection (8).
- 601 (b)
- .

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- (i) Subject to Subsections (4)(b)(ii) through (iv), the tax credit is equal to 10% of the reasonable costs of the commercial energy system.
- 603 (ii) A tax credit under this Subsection (4) may include installation costs.
- 604 (iii) A taxpayer is eligible to claim a tax credit under this Subsection (4) for the taxable year in which the commercial energy system is completed and placed in service.
- 607 (iv) The total amount of tax credit a taxpayer may claim under this Subsection (4) may not exceed \$50,000 per commercial unit.
- 609 (c)
- . (i) Subject to Subsections (4)(c)(ii) and (iii), a taxpayer that is a lessee of a commercial energy system installed on a commercial unit may claim a tax credit under this Subsection (4) if the taxpayer confirms that the lessor irrevocably elects not to claim the tax credit.
- 613 (ii) A taxpayer described in Subsection (4)(c)(i) may claim as a tax credit under this Subsection (4) only the principal recovery portion of the lease payments.
- 615 (iii) A taxpayer described in Subsection (4)(c)(i) may claim a tax credit under this Subsection (4) for a period that does not exceed seven taxable years after the day on which the lease begins, as stated in the lease agreement.
- 618 (5)
- . (a) Subject to the other provisions of this Subsection (5), a taxpayer may claim a refundable tax credit under this Subsection (5) with respect to a commercial energy system if:
- 621 (i) the commercial energy system uses wind, geothermal electricity, or biomass equipment capable of producing a total of 660 or more kilowatts of electricity;
- 623 (ii)
- . (A) the commercial energy system supplies all or part of the energy required by commercial units owned or used by the taxpayer; or
- 625 (B) the taxpayer sells all or part of the energy produced by the commercial energy system as a commercial enterprise;
- 627 (iii) the taxpayer has not claimed and will not claim a tax credit under Subsection (7) for hydrogen production using electricity for which the taxpayer claims a tax credit under this Subsection (5); and
- 630 (iv) the taxpayer obtains a written certification from the office in accordance with Subsection (8).
- 632 (b)

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- . (i) Subject to Subsection (5)(b)(ii), a tax credit under this Subsection (5) is equal to the product of:
- 634 (A) 0.35 cents; and
- 635 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.
- 637 (ii) A taxpayer is eligible to claim a tax credit under this Subsection (5) for production occurring during a period of 48 months beginning with the month in which the commercial energy system is placed in commercial service.
- 640 (c) A taxpayer that is a lessee of a commercial energy system installed on a commercial unit may claim a tax credit under this Subsection (5) if the taxpayer confirms that the lessor irrevocably elects not to claim the tax credit.
- 643 (6)
- . (a) Subject to the other provisions of this Subsection (6), a taxpayer may claim a refundable tax credit as provided in this Subsection (6) if:
- 645 (i) the taxpayer owns a commercial energy system that uses solar equipment capable of producing a total of 660 or more kilowatts of electricity;
- 647 (ii)
- . (A) the commercial energy system supplies all or part of the energy required by commercial units owned or used by the taxpayer; or
- 649 (B) the taxpayer sells all or part of the energy produced by the commercial energy system as a commercial enterprise;
- 651 (iii) the taxpayer does not claim a tax credit under Subsection (4) and has not claimed and will not claim a tax credit under Subsection (7) for hydrogen production using electricity for which a taxpayer claims a tax credit under this Subsection (6); and
- 654 (iv) the taxpayer obtains a written certification from the office in accordance with Subsection (8).
- 656 (b)
- . (i) Subject to Subsection (6)(b)(ii), a tax credit under this Subsection (6) is equal to the product of:
- 658 (A) 0.35 cents; and
- 659 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.
- 661 (ii) A taxpayer is eligible to claim a tax credit under this Subsection (6) for production occurring during a period of 48 months beginning with the month in which the commercial energy system is placed in commercial service.
- 664

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(c) A taxpayer that is a lessee of a commercial energy system installed on a commercial unit may claim a tax credit under this Subsection (6) if the taxpayer confirms that the lessor irrevocably elects not to claim the tax credit.

667 (7)

. (a) A taxpayer may claim a refundable tax credit as provided in this Subsection (7) if:

668 (i) the taxpayer owns a hydrogen production system;

669 (ii) the hydrogen production system is completed and placed in service on or after January 1, 2022;

671 (iii) the taxpayer sells as a commercial enterprise, or supplies for the taxpayer's own use in commercial units, the hydrogen produced from the hydrogen production system;

674 (iv) the taxpayer has not claimed and will not claim a tax credit under Subsection (4), (5), or (6) or Section 59-7-626 for electricity or hydrogen used to meet the requirements of this Subsection (7); and

677 (v) the taxpayer obtains a written certification from the office in accordance with Subsection (8).

679 (b)

. (i) Subject to Subsections (7)(b)(ii) and (iii), a tax credit under this Subsection (7) is equal to the product of:

681 (A) \$0.12; and

682 (B) the number of kilograms of hydrogen produced during the taxable year.

683 (ii) A taxpayer may not receive a tax credit under this Subsection (7) for more than 5,600 metric tons of hydrogen per taxable year.

685 (iii) A taxpayer is eligible to claim a tax credit under this Subsection (7) for production occurring during a period of 48 months beginning with the month in which the hydrogen production system is placed in commercial service.

688 (8)

. (a) Before a taxpayer may claim a tax credit under this section, the taxpayer shall obtain a written certification from the office.

690 (b) The office shall issue a taxpayer a written certification if the office determines that:

691 (i) the taxpayer meets the requirements of this section to receive a tax credit; and

692 (ii) the residential energy system, the commercial energy system, or the hydrogen production system with respect to which the taxpayer seeks to claim a tax credit:

694 (A) has been completely installed;

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- 695 (B) is a viable system for saving or producing energy from clean resources; and
696 (C) is safe, reliable, efficient, and technically feasible to ensure that the residential energy system,
the commercial energy system, or the hydrogen production system uses the state's clean and
nonrenewable energy resources in an appropriate and economic manner.
- 700 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the office may make
rules:
- 702 (i) for determining whether a residential energy system, a commercial energy system, or a hydrogen
production system meets the requirements of Subsection (8)(b)(ii); and
705 (ii) for purposes of a tax credit under Subsection (3) or (4), establishing the reasonable costs of
a residential energy system or a commercial energy system, as an amount per unit of energy
production.
- 708 (d) A taxpayer that obtains a written certification from the office shall retain the certification for the
same time period a person is required to keep books and records under Section 59-1-1406.
- 711 (e) The office shall submit to the commission an electronic list that includes:
- 712 (i) the name and identifying information of each taxpayer to which the office issues a written
certification; and
714 (ii) for each taxpayer:
715 (A) the amount of the tax credit listed on the written certification; and
716 (B) the date the clean energy system was installed.
- 717 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may make rules to address the certification of a tax credit under this section.
- 719 (10) A tax credit under this section is in addition to any tax credits provided under the laws or rules and
regulations of the United States.
- 721 (11) A taxpayer may not claim or carry forward a tax credit described in this section in a taxable year
during which the taxpayer claims or carries forward a tax credit under Section 59-7-614.7.
- 729 Section 7. Section **59-7-614.10** is amended to read:
730 **59-7-614.10. Nonrefundable enterprise zone tax credit.**
- 727 (1) As used in this section:
728 (a) "Business entity" means a corporation that meets the definition of "business entity" as that term is
defined in Section 63N-2-202.
730 (b) "Office" means the Governor's Office of Economic Opportunity created in Section 63N-1a-301.

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- 732 (2) Subject to the provisions of this section, for a taxable year beginning before January 1, 2025,
a business entity may claim a nonrefundable enterprise zone tax credit as described in Section
63N-2-213.
- 735 (3) The enterprise zone tax credit under this section is the amount listed as the tax credit amount on the
tax credit certificate that the office issues to the business entity for the taxable year.
- 738 (4) A business entity may carry forward a tax credit under this section for a period that does not exceed
the next three taxable years, if the amount of the tax credit exceeds the business entity's tax liability
under this chapter for that taxable year.
- 741 (5)
- . (a) In accordance with Section 59-7-159, the Revenue and Taxation Interim Committee shall study the
tax credit allowed by this section and make recommendations concerning whether the tax credit
should be continued, modified, or repealed.
- 745 (b)
- . (i) Except as provided in Subsection (5)(b)(ii), for purposes of the study required by this Subsection (5),
the office shall provide by electronic means the following information for each calendar year to the
Office of the Legislative Fiscal Analyst:
- 748 (A) the amount of tax credits provided in each development zone;
- 749 (B) the number of new full-time employee positions reported to obtain tax credits in each
development zone;
- 751 (C) the amount of tax credits awarded for rehabilitating a building in each development zone;
- 753 (D) the amount of tax credits awarded for investing in a plant, equipment, or other depreciable
property in each development zone;
- 755 (E) the information related to the tax credit contained in the office's latest report under Section
63N-1a-301; and
- 757 (F) any other information that the Office of the Legislative Fiscal Analyst requests.
- 758 (ii)
- . (A) In providing the information described in Subsection (5)(b)(i), the office shall redact information
that identifies a recipient of a tax credit under this section.
- 761 (B) If, notwithstanding the redactions made under Subsection (5)(b)(ii)(A), reporting the information
described in Subsection (5)(b)(i) might disclose the identity of a recipient of a tax credit, the office
may file a request with the Revenue and Taxation Interim Committee to provide the information

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described in Subsection (5)(b)(i) in the aggregate for all development zones that receive the tax credit under this section.

767 (c) As part of the study required by this Subsection (5), the Office of the Legislative Fiscal Analyst shall
report to the Revenue and Taxation Interim Committee a summary and analysis of the information
provided to the Office of the Legislative Fiscal Analyst by the office under Subsection (5)(b).

771 (d) The Revenue and Taxation Interim Committee shall ensure that the recommendations described in
Subsection (5)(a) include an evaluation of:

773 (i) the cost of the tax credit to the state;

774 (ii) the purpose and effectiveness of the tax credit; and

775 (iii) the extent to which the state benefits from the tax credit.

781 Section 8. Section **59-10-104.1** is amended to read:

782 **59-10-104.1. Exemption from taxation.**

778 (1) For purposes of this section:

779 (a) "Modified adjusted gross income" means the amount calculated by:

780 (i) adding the individual's adjusted gross income on the individual's federal individual income tax return
for the taxable year and any additions required by Section 59-10-114 for the taxable year; and

783 (ii) subtracting from the amount calculated in accordance with Subsection (1)(a)(i), any subtractions
required by Section 59-10-114 for the taxable year.

785 (b) "Personal exemptions" means the total exemption amount an individual is allowed to claim for the
taxable year under Section 151, Internal Revenue Code, for:

787 (i) the individual;

788 (ii) the individual's spouse; and

789 (iii) the individual's dependents.

790 ~~(b)~~ (c) "Standard deduction":

791 (i) means the standard deduction an individual is allowed to claim for the taxable year under Section 63,
Internal Revenue Code; and

793 (ii) notwithstanding Subsection ~~[(1)(b)(i)] (1)(c)(i)~~, does not include an additional amount allowed
under Section 63(f), Internal Revenue Code, for an individual or an individual's spouse who is:

796 (A) blind; or

797 (B) 65 years of age or older.

798

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(2) [~~For taxable years beginning on or after January 1, 2002, an~~] An individual is exempt from a tax imposed by Section 59-10-104 or 59-10-116 if the individual's [adjusted gross income on the individual's federal individual income tax return for the taxable year] modified adjusted gross income is less than or equal to the sum of the individual's:

802 (a) personal exemptions for that taxable year; and

803 (b) standard deduction for that taxable year.

809 Section 9. Section **59-10-114** is amended to read:

810 **59-10-114. Additions to and subtractions from adjusted gross income of an individual.**

807 (1) There shall be added to adjusted gross income of a resident or nonresident individual:

808 (a) a lump sum distribution that the taxpayer does not include in adjusted gross income on the taxpayer's federal individual income tax return for the taxable year;

810 (b) the amount of a child's income calculated under Subsection (4) that:

811 (i) a parent elects to report on the parent's federal individual income tax return for the taxable year; and

813 (ii) the parent does not include in adjusted gross income on the parent's federal individual income tax return for the taxable year;

815 (c)

. (i) a withdrawal from a medical care savings account and any penalty imposed for the taxable year if:

817 (A) the resident or nonresident individual does not deduct the amounts on the resident or nonresident individual's federal individual income tax return under Section 220, Internal Revenue Code;

820 (B) the withdrawal is subject to Subsections 31A-32a-105(1) and (2); and

821 (C) the withdrawal is subtracted on, or used as the basis for claiming a tax credit on, a return the resident or nonresident individual files under this chapter;

823 (ii) a disbursement required to be added to adjusted gross income in accordance with Subsection 31A-32a-105(3); or

825 (iii) an amount required to be added to adjusted gross income in accordance with Subsection 31A-32a-105(5)(c);

827 (d) the amount withdrawn under Title 53B, Chapter 8a, Utah Educational Savings Plan, from the account of a resident or nonresident individual who is an account owner as defined in Section 53B-8a-102, for the taxable year for which the amount is withdrawn, if that amount withdrawn from the account of the resident or nonresident individual who is the account owner:

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- 832 (i) is not expended for:
- 833 (A) higher education costs as defined in Section 53B-8a-102.5; or
- 834 (B) a payment or distribution that qualifies as an exception to the additional tax for distributions not
used for educational expenses provided in Sections 529(c) and 530(d), Internal Revenue Code; and
- 837 (ii) is:
- 838 (A) subtracted by the resident or nonresident individual:
- 839 (I) who is the account owner; and
- 840 (II) on the resident or nonresident individual's return filed under this chapter for a taxable year
beginning on or before December 31, 2007; or
- 842 (B) used as the basis for the resident or nonresident individual who is the account owner to claim a tax
credit under Section 59-10-1017;
- 844 (e) except as provided in Subsection (5), for bonds, notes, and other evidences of indebtedness acquired
on or after January 1, 2003, the interest from bonds, notes, and other evidences of indebtedness:
- 847 (i) issued by one or more of the following entities:
- 848 (A) a state other than this state;
- 849 (B) the District of Columbia;
- 850 (C) a political subdivision of a state other than this state; or
- 851 (D) an agency or instrumentality of an entity described in Subsections (1)(e)(i)(A) through (C); and
- 853 (ii) to the extent the interest is not included in adjusted gross income on the taxpayer's federal income
tax return for the taxable year;
- 855 (f) subject to Subsection (2)(c), any distribution received by a resident beneficiary of a resident trust
of income that was taxed at the trust level for federal tax purposes, but was subtracted from state
taxable income of the trust pursuant to Subsection 59-10-202(2)(b);
- 859 (g) any distribution received by a resident beneficiary of a nonresident trust of undistributed
distributable net income realized by the trust on or after January 1, 2004, if that undistributed
distributable net income was taxed at the trust level for federal tax purposes, but was not taxed at the
trust level by any state, with undistributed distributable net income considered to be distributed from
the most recently accumulated undistributed distributable net income;
- 865 (h) any adoption expense:
- 866 (i) for which a resident or nonresident individual receives reimbursement from another person; and
- 868 (ii) to the extent to which the resident or nonresident individual subtracts that adoption expense:

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- 870 (A) on a return filed under this chapter for a taxable year beginning on or before December 31, 2007; or
872 (B) from federal taxable income on a federal individual income tax return;
- 873 (i) the amount of tax paid on income attributed to the individual in accordance with Subsection
59-10-1403.2(2) that is not included in adjusted gross income; and
875 (j) the amount of tax paid:
- 876 (i) on income attributed to the individual and taxable in this state, that is not included in adjusted gross
income;
878 (ii) to another state; and
879 (iii) that the commission determines is substantially similar to the tax imposed under Subsection
59-10-1403.2(2).
- 881 (2) There shall be subtracted from adjusted gross income of a resident or nonresident individual:
883 (a) the difference between:
- 884 (i) the interest or a dividend on an obligation or security of the United States or an authority,
commission, instrumentality, or possession of the United States, to the extent that interest or
dividend is:
- 887 (A) included in adjusted gross income for federal income tax purposes for the taxable year; and
889 (B) exempt from state income taxes under the laws of the United States; and
890 (ii) any interest on indebtedness incurred or continued to purchase or carry the obligation or security
described in Subsection (2)(a)(i);
892 (b) if the conditions of Subsection (3)(a) are met, the amount of income derived by a Ute tribal member:
894 (i) during a time period that the Ute tribal member resides on homesteaded land diminished from the
Uintah and Ouray Reservation; and
896 (ii) from a source within the Uintah and Ouray Reservation;
- 897 (c) an amount received by a resident or nonresident individual or distribution received by a resident or
nonresident beneficiary of a resident trust:
- 899 (i) if that amount or distribution constitutes a refund of taxes imposed by:
- 900 (A) a state; or
901 (B) the District of Columbia; and
902 (ii) to the extent that amount or distribution is included in adjusted gross income for that taxable year
on the federal individual income tax return of the resident or nonresident individual or resident or
nonresident beneficiary of a resident trust;

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- 905 (d) the amount of a railroad retirement benefit:
- 906 (i) paid:
- 907 (A) in accordance with The Railroad Retirement Act of 1974, 45 U.S.C. Sec. 231 et seq.;
- 909 (B) to a resident or nonresident individual; and
- 910 (C) for the taxable year; and
- 911 (ii) to the extent that railroad retirement benefit is included in adjusted gross income on that resident or
nonresident individual's federal individual income tax return for that taxable year;
- 914 (e) an amount:
- 915 (i) received by an enrolled member of an American Indian tribe; and
- 916 (ii) to the extent that the state is not authorized or permitted to impose a tax under this part on that
amount in accordance with:
- 918 (A) federal law;
- 919 (B) a treaty; or
- 920 (C) a final decision issued by a court of competent jurisdiction;
- 921 (f) an amount received:
- 922 (i) for the interest on a bond, note, or other obligation issued by an entity for which state statute
provides an exemption of interest on its bonds from state individual income tax;
- 925 (ii) by a resident or nonresident individual;
- 926 (iii) for the taxable year; and
- 927 (iv) to the extent the amount is included in adjusted gross income on the taxpayer's federal income tax
return for the taxable year;
- 929 (g) the amount of all income, including income apportioned to another state, of a nonmilitary spouse of
an active duty military member if:
- 931 (i) both the nonmilitary spouse and the active duty military member are nonresident individuals;
- 933 (ii) the active duty military member is stationed in Utah;
- 934 (iii) the nonmilitary spouse is subject to the residency provisions of 50 U.S.C. Sec. 4001(a)(2); and
- 936 (iv) the income is included in adjusted gross income for federal income tax purposes for the taxable
year;
- 938 [~~(h) for a taxable year beginning on or after January 1, 2019, but beginning on or before December 31,
2019, only;~~]
- 940

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- [~~(i) the amount of any FDIC premium paid or incurred by the taxpayer that is disallowed as a deduction for federal income tax purposes under Section 162(r), Internal Revenue Code, on the taxpayer's 2018 federal income tax return; plus]~~
- 943 [~~(ii) the amount of any FDIC premium paid or incurred by the taxpayer that is disallowed as a deduction for federal income tax purposes under Section 162(r), Internal Revenue Code, for the taxable year;~~]
- 946 [(i) (h) [~~for a taxable year beginning on or after January 1, 2020,~~]the amount of any FDIC premium paid or incurred by the taxpayer that is disallowed as a deduction for federal income tax purposes under Section 162(r), Internal Revenue Code, for the taxable year;[~~and]~~
- 950 [(j) (i) an amount of a distribution from a qualified retirement plan under Section 401(a), Internal Revenue Code, if:
- 952 (i) the amount of the distribution is included in adjusted gross income on the resident or nonresident individual's federal individual income tax return for the taxable year; and
- 955 (ii) for the taxable year when the amount of the distribution was contributed to the qualified retirement plan, the amount of the distribution:
- 957 (A) was not included in adjusted gross income on the resident or nonresident individual's federal individual income tax return for the taxable year; and
- 959 (B) was taxed by another state of the United States, the District of Columbia, or a possession of the United States[~~;~~] ; and
- 961 (j) the amount of any repayment in the current taxable year of social security income received in a previous taxable year if:
- 963 (i) the individual claimed a credit for the repayment on the individual's federal individual income tax return for the current taxable year; and
- 965 (ii) the individual did not claim a tax credit under Section 59-10-1042 for the taxable year in which the individual received the social security income.
- 967 (3)
- . (a) A subtraction for an amount described in Subsection (2)(b) is allowed only if:
- 968 (i) the taxpayer is a Ute tribal member; and
- 969 (ii) the governor and the Ute tribe execute and maintain an agreement meeting the requirements of this Subsection (3).
- 971 (b) The agreement described in Subsection (3)(a):
- 972 (i) may not:

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- 973 (A) authorize the state to impose a tax in addition to a tax imposed under this chapter;
- 975 (B) provide a subtraction under this section greater than or different from the subtraction described in Subsection (2)(b); or
- 977 (C) affect the power of the state to establish rates of taxation; and
- 978 (ii) shall:
- 979 (A) provide for the implementation of the subtraction described in Subsection (2)(b);
- 981 (B) be in writing;
- 982 (C) be signed by:
- 983 (I) the governor; and
- 984 (II) the chair of the Business Committee of the Ute tribe;
- 985 (D) be conditioned on obtaining any approval required by federal law; and
- 986 (E) state the effective date of the agreement.
- 987 (c)
- . (i) The governor shall report to the commission by no later than February 1 of each year regarding whether or not an agreement meeting the requirements of this Subsection (3) is in effect.
- 990 (ii) If an agreement meeting the requirements of this Subsection (3) is terminated, the subtraction permitted under Subsection (2)(b) is not allowed for taxable years beginning on or after the January 1 following the termination of the agreement.
- 993 (d) For purposes of Subsection (2)(b) and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules:
- 995 (i) for determining whether income is derived from a source within the Uintah and Ouray Reservation; and
- 997 (ii) that are substantially similar to how adjusted gross income derived from Utah sources is determined under Section 59-10-117.
- 999 (4)
- . (a) For purposes of this Subsection (4), "Form 8814" means:
- 1000 (i) the federal individual income tax Form 8814, Parents' Election To Report Child's Interest and Dividends; or
- 1002 (ii)
- .

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- (A) a form designated by the commission in accordance with Subsection (4)(a)(ii)(B) as being substantially similar to 2000 Form 8814 if for purposes of federal individual income taxes the information contained on 2000 Form 8814 is reported on a form other than Form 8814; and
- 1006 (B) for purposes of Subsection (4)(a)(ii)(A) and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules designating a form as being substantially similar to 2000 Form 8814 if for purposes of federal individual income taxes the information contained on 2000 Form 8814 is reported on a form other than Form 8814.
- 1011 (b) The amount of a child's income added to adjusted gross income under Subsection (1)(b) is equal to the difference between:
- 1013 (i) the lesser of:
- 1014 (A) the base amount specified on Form 8814; and
- 1015 (B) the sum of the following reported on Form 8814:
- 1016 (I) the child's taxable interest;
- 1017 (II) the child's ordinary dividends; and
- 1018 (III) the child's capital gain distributions; and
- 1019 (ii) the amount not taxed that is specified on Form 8814.
- 1020 (5) Notwithstanding Subsection (1)(e), interest from bonds, notes, and other evidences of indebtedness issued by an entity described in Subsections (1)(e)(i)(A) through (D) may not be added to adjusted gross income of a resident or nonresident individual if, as annually determined by the commission:
- 1024 (a) for an entity described in Subsection (1)(e)(i)(A) or (B), the entity and all of the political subdivisions, agencies, or instrumentalities of the entity do not impose a tax based on income on any part of the bonds, notes, and other evidences of indebtedness of this state; or
- 1028 (b) for an entity described in Subsection (1)(e)(i)(C) or (D), the following do not impose a tax based on income on any part of the bonds, notes, and other evidences of indebtedness of this state:
- 1031 (i) the entity; or
- 1032 (ii)
- . (A) the state in which the entity is located; or
- 1033 (B) the District of Columbia, if the entity is located within the District of Columbia.
- 1040 Section 10. Section **59-10-510** is amended to read:
- 1041 **59-10-510. Return of electing small business corporation.**
An electing small business corporation, as defined in Section [~~1371(a)(2)~~] 1362, Internal

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Revenue Code, shall make a return for each taxable year, stating specifically:

- 1039 (1) the items of the electing small business corporation's gross income and the deductions allowable by
Subtitle A, Internal Revenue Code;
- 1041 (2) the names and addresses of all persons owning stock in the electing small business corporation at
any time during the taxable year;
- 1043 (3) the number of shares of stock owned by each shareholder at all times during the taxable year to each
shareholder;
- 1045 (4) the date of each distribution to a shareholder; and
- 1046 (5) other information as the commission may prescribe by:
- 1047 (a) form; or
- 1048 (b) administrative rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
Act.

1055 Section 11. Section **59-10-1037** is amended to read:

1056 **59-10-1037. Nonrefundable enterprise zone tax credit.**

- 1053 (1) As used in this section:
- 1054 (a) "Business entity" means a claimant, estate, or trust that meets the definition of "business entity" as
that term is defined in Section 63N-2-202.
- 1056 (b) "Office" means the Governor's Office of Economic Opportunity created in Section 63N-1a-301.
- 1058 (2) Subject to the provisions of this section, for a taxable year beginning before January 1, 2025,
a business entity may claim a nonrefundable enterprise zone tax credit as described in Section
63N-2-213.
- 1061 (3) The enterprise zone tax credit under this section is the amount listed as the tax credit amount on the
tax credit certificate that the office issues to the business entity for the taxable year.
- 1064 (4) A business entity may carry forward a tax credit under this section for a period that does not exceed
the next three taxable years, if the amount of the tax credit exceeds the business entity's tax liability
under this chapter for that taxable year.
- 1067 (5)
- . (a) In accordance with Section 59-10-137, the Revenue and Taxation Interim Committee shall study
the tax credit allowed by this section and make recommendations concerning whether the tax credit
should be continued, modified, or repealed.
- 1071 (b)

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- . (i) Except as provided in Subsection (5)(b)(ii), for purposes of the study required by this Subsection (5), the office shall provide by electronic means the following information, if available to the office, for each calendar year to the Office of the Legislative Fiscal Analyst:
- 1075 (A) the amount of tax credits provided in each development zone;
- 1076 (B) the number of new full-time employee positions reported to obtain tax credits in each development zone;
- 1078 (C) the amount of tax credits awarded for rehabilitating a building in each development zone;
- 1080 (D) the amount of tax credits awarded for investing in a plant, equipment, or other depreciable property in each development zone;
- 1082 (E) the information related to the tax credit contained in the office's latest report under Section 63N-1a-306; and
- 1084 (F) other information that the Office of the Legislative Fiscal Analyst requests.
- 1085 (ii)
- . (A) In providing the information described in Subsection (5)(b)(i), the office shall redact information that identifies a recipient of a tax credit under this section.
- 1088 (B) If, notwithstanding the redactions made under Subsection (5)(b)(ii)(A), reporting the information described in Subsection (5)(b)(i) might disclose the identity of a recipient of a tax credit, the office may file a request with the Revenue and Taxation Interim Committee to provide the information described in Subsection (5)(b)(i) in the aggregate for all development zones that receive the tax credit under this section.
- 1094 (c) As part of the study required by this Subsection (5), the Office of the Legislative Fiscal Analyst shall report to the Revenue and Taxation Interim Committee a summary and analysis of the information provided to the Office of the Legislative Fiscal Analyst by the office under Subsection (5)(b).
- 1098 (d) The Revenue and Taxation Interim Committee shall ensure that the recommendations described in Subsection (5)(a) include an evaluation of:
- 1100 (i) the cost of the tax credit to the state;
- 1101 (ii) the purpose and effectiveness of the tax credit; and
- 1102 (iii) the extent to which the state benefits from the tax credit.
- 1108 Section 12. Section **59-10-1042** is amended to read:
- 1109 **59-10-1042. Nonrefundable tax credit for social security benefits.**
- 1106 (1) As used in this section:

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- 1107 (a) "Head of household filing status" means the same as that term is defined in Section 59-10-1018.
- 1109 (b) "Joint filing status" means the same as that term is defined in Section 59-10-1018.
- 1110 (c) "Married filing separately status" means a married individual who:
- 1111 (i) does not file a single federal individual income tax return jointly with that married individual's spouse for the taxable year; and
- 1113 (ii) files a single federal individual income tax return for the taxable year.
- 1114 (d) "Modified adjusted gross income" means the sum of the following for a claimant or, if the claimant's return under this chapter is allowed a joint filing status, the claimant and the claimant's spouse:
- 1117 (i) adjusted gross income for the taxable year for which a tax credit is claimed under this section;
- 1119 (ii) any interest income that is not included in adjusted gross income for the taxable year described in Subsection (1)(d)(i); and
- 1121 (iii) any addition to adjusted gross income required by Section 59-10-114 for the taxable year described in Subsection (1)(d)(i).
- 1123 (e) "Single filing status" means a single individual who files a single federal individual income tax return for the taxable year.
- 1125 (f) "Social security benefit" means an amount received by a claimant as a monthly benefit in accordance with the Social Security Act, 42 U.S.C. Sec. 401 et seq.
- 1127 (2) Except as provided in Section 59-10-1002.2 and Subsections (3) and (4), each claimant on a return that receives a social security benefit may claim a nonrefundable tax credit against taxes otherwise due under this part equal to the product of:
- 1130 (a) the percentage listed in Subsection 59-10-104(2); and
- 1131 (b) the claimant's social security benefit that is included in adjusted gross income on the claimant's federal income tax return for the taxable year.
- 1133 (3) A claimant may not:
- 1134 (a) carry forward or carry back the amount of a tax credit under this section that exceeds the claimant's tax liability for the taxable year; or
- 1136 (b) claim a tax credit under this section for a taxable year if a tax credit under Section 59-10-1019 is claimed on the claimant's return for the same taxable year.
- 1138 (4) The tax credit allowed by Subsection (2) claimed on a return filed under this part shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

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- 1141 (a) for a ~~federal individual income tax~~ return filed under this chapter that is allowed a married filing
separately status, \$37,500;
- 1143 (b) for a ~~federal individual income tax~~ return filed under this chapter that is allowed a single filing
status, \$45,000;
- 1145 (c) for a ~~federal individual income tax~~ return filed under this chapter that is allowed a head of
household filing status, \$75,000; or
- 1147 (d) for a {~~federal individual income tax~~} return filed {under this chapter} that is allowed a joint filing
status, \$75,000.
- 1149 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission
may make rules governing the calculation and method for claiming the tax credit described in this
section.

1156 Section 13. Section 59-10-1045 is amended to read:

1157 **59-10-1045. Nonrefundable tax credit for taxes paid by pass-through entity.**

- 1159 (1) As used in this section, "taxed pass-through entity taxpayer" means a resident or nonresident
individual who:
- 1161 (a) has income attributed to the individual by a pass-through entity;
- 1162 (b) receives the income described in Subsection (1)(a) after the pass-through entity pays the tax
described in Subsection 59-10-1403.2(2); and
- 1164 (c) adds the amount of tax paid on the income described in Subsection (1)(a) to adjusted gross income
in accordance with Subsection 59-10-114(1)(i).
- 1166 (2)
- . (a) A taxed pass-through entity taxpayer may claim a nonrefundable tax credit for the taxes imposed
under Subsection 59-10-1403.2(2).
- 1168 (b) The tax credit is equal to the amount of the tax paid under Subsection 59-10-1403.2(2) by the pass-
through entity on the income attributed to the taxed pass-through entity taxpayer.
- 1171 (3)
- . (a) A taxed pass-through entity taxpayer may carry forward the amount of the tax credit that exceeds the
taxed pass-through entity taxpayer's tax liability for a period that does not exceed the next [~~five~~] ten
taxable years.
- 1174 (b) A taxed pass-through entity taxpayer may not carry back the amount of the tax credit that exceeds
the taxed pass-through entity taxpayer's tax liability for the taxable year.

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1176 Section 14. Section 14 is enacted to read:

1177 **59-10-1102.2. Removal of tax credit from tax return and prohibition on claiming a tax credit**
-- Conditions for removal and prohibition on claiming a tax credit -- Commission publishing
requirements.

1156 (1) As used in this section, "tax return" means a tax return filed in accordance with this chapter.

1158 (2) Beginning two taxable years after the requirements of Subsection (3) are met:

1159 (a) the commission shall remove a tax credit allowed under this part from each tax return on which the
tax credit appears; and

1161 (b) a claimant, estate, or trust filing a tax return may not claim the tax credit.

1162 (3) The commission shall remove a tax credit allowed under this part from a tax return and a claimant,
estate, or trust filing a tax return may not claim the tax credit as provided in Subsection (2) if:

1165 (a) the total amount of the tax credit claimed by all claimants, estates, or trusts filing tax returns is less
than \$10,000 per year for three consecutive taxable years beginning on or after January 1, 2025; and

1168 (b) fewer than 10 claimants, estates, and trusts per year for the three consecutive taxable years described
in Subsection (3)(a), file a tax return claiming the tax credit.

1170 (4) On or before the November interim meeting of the year after the taxable year in which the
requirements of Subsection (3) are met, the commission shall report to the Revenue and Taxation
Interim Committee by electronic means that in accordance with this section:

1174 (a) the commission is required to remove a tax credit from each tax return on which the tax credit
appears; and

1176 (b) a claimant, estate, or trust filing a tax return may not claim the tax credit.

1177 (5)

(a) Within a 30-day period after the day on which the commission makes the report required by
Subsection (4), the commission shall publish a list in accordance with Subsection (5)(b) stating each
tax credit that the commission will remove from a return on which the tax credit appears.

1181 (b) The list shall:

1182 (i) be published on:

1183 (A) the commission's website; and

1184 (B) the public legal notice website in accordance with Section 45-1-101;

1185 (ii) include a statement that:

1186

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(A) the commission is required to remove the tax credit from each return on which the tax credit appears; and

1188 (B) the tax credit may not be claimed on a return;

1189 (iii) state the taxable year for which the removal described in Subsection (5)(a) takes effect; and

1191 (iv) remain available for viewing and searching until the commission publishes a new list in accordance with this Subsection (5).

1217 Section 15. Section **63I-2-259** is amended to read:

1218 **63I-2-259. Repeal dates: Title 59.**

1195 (1) Subsection 59-7-159(3)(b)(iii), referencing Section 59-7-614.10, is repealed December 31, 2026.

1197 [~~(4)~~] (2) Subsection 59-7-610(8), regarding claiming a tax credit in the same taxable year as the targeted business income tax credit, is repealed December 31, 2024.

1199 (3) Section 59-7-614.10 is repealed December 31, 2026.

1200 [~~(2)~~] (4) Subsection 59-7-614.10(5), regarding claiming a tax credit in the same taxable year as the targeted business income tax credit, is repealed December 31, 2024.

1202 [~~(3)~~] (5) Section 59-7-624, Targeted business income tax credit, is repealed December 31, 2024.

1204 (6) Subsection 59-10-137(3)(b)(viii), referencing Section 59-10-1037, is repealed December 31, 2026.

1206 [~~(4)~~] (7) Subsection 59-10-210(2)(b)(vi), regarding Section 59-10-1112, is repealed December 31, 2024.

1208 [~~(5)~~] (8) Subsection 59-10-1007(8), regarding claiming a tax credit in the same taxable year as the targeted business income tax credit, is repealed December 31, 2024.

1210 (9) Section 59-10-1037 is repealed December 31, 2026.

1211 [~~(6)~~] (10) Subsection 59-10-1037(5), regarding claiming a tax credit in the same taxable year as the targeted business income tax credit, is repealed December 31, 2024.

1213 [~~(7)~~] (11) Section 59-10-1112, Targeted business income tax credit, is repealed December 31, 2024.

1239 Section 16. Section **63I-2-263** is amended to read:

1240 **63I-2-263. Repeal dates: Titles 63A through 63O.**

1217 (1) Title 63A, Chapter 2, Part 5, Educational Interpretation and Translation Services Procurement Advisory Council is repealed July 1, 2025.

1219 (2) Section 63A-17-806, Definitions -- Infant at Work Pilot Program -- Administration -- Report, is repealed June 30, 2026.

1221 (3) Section 63C-1-103, Appointment and terms of boards, committees, councils, and commissions transitioning on October 1, 2024, or December 31, 2024, is repealed July 1, 2025.

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- 1224 (4) Section 63C-1-104, Appointment and terms of boards transitioning on October 1, 2024, is repealed January 1, 2025.
- 1226 (5) Title 63C, Chapter 29, Domestic Violence Data Task Force, is repealed October 1, 2024.
- 1227 (6) Subsection 63G-6a-802(1)(e), regarding a procurement for a presidential debate, is repealed January 1, 2025.
- 1229 (7) Subsection 63G-6a-802(3)(b)(iii), regarding a procurement for a presidential debate, is repealed January 1, 2025.
- 1231 (8) Subsection 63H-7a-403(2)(b), regarding the charge to maintain the public safety communications network, is repealed July 1, 2033.
- 1233 (9) Subsection 63J-1-602.2(3), regarding funding the Enterprise Zone Act, is repealed December 31, 2026.
- 1235 [~~(9)~~] (10) Subsection 63J-1-602.2(47), regarding appropriations to the State Tax Commission for deferral reimbursements, is repealed July 1, 2027.
- 1237 [~~(10)~~] (11) Section 63M-7-221, Expungement working group, is repealed April 30, 2025.
- 1238 [~~(11)~~] (12) Section 63M-7-504, Crime Victim Reparations and Assistance Board -- Members, is repealed December 31, 2024.
- 1240 [~~(12)~~] (13) Section 63M-7-505, Board and office within Commission on Criminal and Juvenile Justice, is repealed December 31, 2024.
- 1242 [~~(13)~~] (14) Title 63M, Chapter 7, Part 6, Utah Council on Victims of Crime, is repealed December 31, 2024.
- 1244 [~~(14)~~] (15) Subsection 63N-2-213(12)(a), regarding claiming a tax credit in the same taxable year as the targeted business income tax credit, is repealed December 31, 2024.
- 1246 (16) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed December 31, 2026.
- 1247 [~~(15)~~] (17) Title 63N, Chapter 2, Part 3, Targeted Business Income Tax Credit in an Enterprise Zone, is repealed December 31, 2024.
- 1273 Section 17. **Effective date.**
- 1250 (1) Except as provided in Subsection (2), this bill takes effect on May 7, 2025.
- 1251 (2) The actions affecting the following sections take effect for a taxable year beginning on or after January 1, 2026:
- 1253 (a) Section 59-1-1801 (Effective 01/01/26);
- 1254 (b) Section 59-1-1802 (Effective 01/01/26);

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- 1255 (c) Section 59-10-104.1 (Effective 01/01/26);
- 1256 (d) Section 59-10-114 (Effective 01/01/26);
- 1257 (e) Section 59-10-510 (Effective 01/01/26); and
- 1258 (f) Section 59-10-1042 (Effective 01/01/26).

1283 Section 18. **Retrospective Operation.**

The following sections have retrospective operation for a taxable year beginning on or after January 1, 2025:

- 1262 (1) Section 59-7-614;
- 1263 (2) Section 59-7-614.10;
- 1264 (3) Section 59-10-1037; {and}
- 1289 (4) Section 59-10-1045; and
- 1265 ~~{(4)}~~ (5) Section 59-10-1102.2.

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