

2nd Sub. H.B. 210 Tax Penalties Amendments

House Amendments

Amendment 1

February 10, 2026 02:25 PM

Representative **Melissa G. Ballard** proposes the following amendments:

1. *Line 101 through 111:*

101 (ii) "Utah itemized deduction" does not include any amount of qualified business
102 income that the claimant subtracts as allowed by Section 199A, Internal Revenue
103 Code, on the claimant's federal income tax return for that taxable year.

104 ~~[(g)]~~(h) "Utah personal exemption" means, subject to Subsection ~~[(6)]~~ ~~{(7)}~~ (6), \$1,750
105 multiplied by the number of the claimant's qualifying dependents plus an additional
106 qualifying dependent in the year of a qualifying dependent's birth.

107 (2) Except as provided in Section 59-10-1002.2, and subject to Subsections (3) through ~~[(5)]~~
108 ~~{(6)}~~ (5), a claimant may claim a nonrefundable tax credit against taxes otherwise due under
109 this ~~[part]~~chapter equal to the sum of:

110 (a) (i) for a claimant that deducts the standard deduction on the claimant's federal
111 individual income tax return for the taxable year, 6% of the amount the claimant

2. *Line 124 through 129:*

124 ~~[(e)]~~(b) for a claimant who has a joint filing status, \$30,190.

125 (5) (a) For a taxable year beginning on or after January 1, 2022, the commission shall
126 increase or decrease annually the ~~[following dollar amounts]~~dollar amount listed in
127 Subsection ~~{(5)(a)}~~ (4)(a) by a percentage equal to the percentage difference between the
128 consumer price index for the preceding calendar year and the consumer price index
129 for calendar year 2020~~[:]~~.

3. *Line 130 through 145:*

130 ~~[(i) the dollar amount listed in Subsection (4)(a); and]~~

131 ~~[(ii) the dollar amount listed in Subsection (4)(b).]~~

132 (b) After the commission increases or decreases the dollar ~~[amounts listed in Subsection~~
133 ~~(5)(a)]~~amount listed in Subsection ~~{(5)(a)}~~ (4)(a) in accordance with Subsection ~~{(6)(a)}~~ (5)(a),
134 the

135 commission shall round ~~[those dollar amounts listed in Subsection (5)(a)]~~the dollar
136 amount listed in Subsection ~~{(5)(a)}~~ (4)(a) to the nearest whole dollar.

137 (c) After the commission rounds the dollar ~~[amounts as required by]~~amount listed in
Subsection ~~{(5)(a)}~~ (4)(a) in accordance with Subsection ~~[(5)(b)]~~ ~~{(6)(b)}~~ (5)(b), the commission
shall

138 increase or decrease the dollar amount listed in Subsection [~~(4)(e)~~] {~~(5)(b)~~} (4)(b) so that the
139 dollar amount listed in Subsection [~~(4)(e)~~] {~~(5)(b)~~} (4)(b) is equal to the product of:
140 (i) the dollar amount listed in Subsection [~~(4)(a)~~] {~~(5)(a)~~} (4)(a); and
141 (ii) two.
142 (d) For purposes of Subsection [~~(5)(a)~~] {~~(6)(a)~~} (5)(a), the commission shall calculate the
143 consumer price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue
144 Code.
145 (6) (a) For a taxable year beginning on or after January 1, 2022, the commission shall

4. *Line 147 through 154:*

147 (1)(h) by a percentage equal to the percentage by which the consumer price index for
148 the preceding calendar year exceeds the consumer price index for calendar year 2020.
149 (b) After the commission increases the Utah personal exemption amount as described in
150 Subsection [~~(6)(a)~~] {~~(7)(a)~~} (6)(a), the commission shall round the Utah personal exemption
151 amount to the nearest whole dollar.
152 (c) For purposes of Subsection [~~(6)(a)~~] {~~(7)(a)~~} (6)(a), the commission shall calculate the
153 consumer price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue
154 Code.