

1

Child Tax Credit Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Tracy J. Miller

Senate Sponsor: Lincoln Fillmore

Cosponsor:	Steve Eliason	Calvin Roberts
Cheryl K. Acton	Doug Fiefia	Jake Sawyer
Tiara Auxier	Stephanie Gricius	David Shallenberger
Heidi Balderree	Jill Koford	Troy Shelley
Melissa G. Ballard	Trevor Lee	Lisa Shepherd
Brady Brammer	Anthony E. Loubet	Jason E. Thompson
Tyler Clancy	Clinton D. Okerlund	Doug Welton
Paul A. Cutler	Karen M. Peterson	Stephen L. Whyte
Ariel Defay	Candice B. Pierucci	

2

LONG TITLE

3

General Description:

4

This bill modifies the individual income tax credit for child dependents.

5

Highlighted Provisions:

6

This bill:

7

- ▶ expands eligibility for the child tax credit by increasing the thresholds for the income-based phaseout.

8

9

Money Appropriated in this Bill:

10

None

11

Other Special Clauses:

12

This bill provides retrospective operation.

13

Utah Code Sections Affected:

14

AMENDS:

15

16 **59-10-1047**, as last amended by Laws of Utah 2025, Chapter 407

17

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

19 Section 1. Section **59-10-1047** is amended to read:

20 **59-10-1047 . Nonrefundable child tax credit.**

21 (1) As used in this section:

22 (a) "Joint filing status" means the same as that term is defined in Section 59-10-1018.

23 (b) "Head of household filing status" means the same as that term is defined in Section
24 59-10-1018.

25 (c) "Married filing separately status" means a married individual who:

26 (i) does not file a single federal individual income tax return jointly with that married
27 individual's spouse for the taxable year; and

28 (ii) files a single federal individual income tax return for the taxable year.

29 (d) "Modified adjusted gross income" means the sum of the following for a claimant or,
30 if the claimant's federal individual income tax return is allowed a joint filing status,
31 the claimant and the claimant's spouse:

32 (i) adjusted gross income for the taxable year for which a tax credit is claimed under
33 this section;

34 (ii) any interest income that is not included in adjusted gross income for the taxable
35 year described in Subsection (1)(d)(i); and

36 (iii) any addition to adjusted gross income required by Section 59-10-114 for the
37 taxable year described in Subsection (1)(d)(i).

38 (e) "Qualifying child" means an individual:

39 (i) with respect to whom the claimant is allowed to claim a tax credit under Section
40 24, Internal Revenue Code, on the claimant's federal individual income tax return
41 for the taxable year; and

42 (ii) who is under six years old on the last day of the claimant's taxable year.

43 (f) "Single filing status" means a single individual who files a single federal individual
44 income tax return for the taxable year.

45 (2) Subject to Section 59-10-1002.2, a claimant may claim a nonrefundable tax credit of
46 \$1,000 for each qualifying child.

47 (3) A claimant may not carry forward or carry back the amount of the tax credit that
48 exceeds the claimant's tax liability.

49 (4) The tax credit allowed by Subsection (2) claimed on a return filed under this [part]

- 50 chapter shall be reduced by \$.10 for each dollar by which modified adjusted gross
51 income for purposes of the return exceeds:
- 52 (a) for a federal individual income tax return that is allowed a married filing separately
53 status, [~~\$27,000~~] \$30,500;
 - 54 (b) for a federal individual income tax return that is allowed a single filing status or head
55 of household filing status, [~~\$43,000~~] \$49,000; and
 - 56 (c) for a federal individual income tax return that is allowed a joint filing status, [~~\$54,000~~]
57 \$61,000.

58 **Section 2. Effective Date.**

59 This bill takes effect on May 6, 2026.

60 **Section 3. Retrospective operation.**

61 This bill has retrospective operation for a taxable year beginning on or after January 1,
62 2026.