

HB0210S05 compared with HB0210S03

~~{Omitted text}~~ shows text that was in HB0210S03 but was omitted in HB0210S05
inserted text shows text that was not in HB0210S03 but was inserted into HB0210S05

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1	Tax Penalties Amendments 2026 GENERAL SESSION STATE OF UTAH Chief Sponsor: Melissa G. Ballard Senate Sponsor:Heidi Balderree
2	
3	LONG TITLE
4	General Description:
5	This bill addresses tax penalties within the Individual Income Tax Act.
6	Highlighted Provisions:
7	This bill:
8	▸ removes marriage penalties from certain individual income tax credits over a five-year period, resulting in the income phaseout amounts for filers who have single, head of household, or married filing separately status, beginning in 2030, to be half of the amount for filers who have joint filing status; and
12	▸ makes technical changes.
13	Money Appropriated in this Bill:
14	None
15	Other Special Clauses:
16	This bill provides retrospective operation.
17	Utah Code Sections Affected:
18	AMENDS:

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19 59-10-1018 , as last amended by Laws of Utah 2023, Chapter 459

20 59-10-1019 , as last amended by Laws of Utah 2022, Chapter 258

21 ~~{59-10-1042 , as last amended by Laws of Utah 2025, Chapter 182}~~

21 59-10-1047 , as last amended by Laws of Utah 2025, Chapter 407

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

24 Section 1. Section 59-10-1018 is amended to read:

25 **59-10-1018. Definitions -- Nonrefundable taxpayer tax credits.**

27 (1) As used in this section:

28 (a) "Head of household filing status" means a head of household, as defined in Section 2(b), Internal Revenue Code, who files a single federal individual income tax return for the taxable year.

31 (b) "Joint filing status" means:

32 (i) spouses who file a single return jointly under this chapter for a taxable year; or

33 (ii) a surviving spouse, as defined in Section 2(a), Internal Revenue Code, who files a single federal individual income tax return for the taxable year.

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

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

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

39 [(e)] (d) "Qualifying dependent" means an individual with respect to whom the claimant is allowed to claim a tax credit under Section 24, Internal Revenue Code, on the claimant's federal individual income tax return for the taxable year.

42 [(d)] (e) "Single filing status" means[:] a single individual who files a single federal individual income tax return for the taxable year.

44 [(i) a single individual who files a single federal individual income tax return for the taxable year; or]

46 [(ii) a married individual who:]

47 [(A) does not file a single federal individual income tax return jointly with that married individual's spouse for the taxable year; and]

49 [(B) files a single federal individual income tax return for the taxable year.]

50 [(e)] (f) "State or local income tax" means the lesser of:

51 (i) the amount of state or local income tax that the claimant:

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- 52 (A) pays for the taxable year; and
- 53 (B) reports on the claimant's federal individual income tax return for the taxable year, regardless of
whether the claimant is allowed an itemized deduction on the claimant's federal individual income
tax return for the taxable year for the full amount of state or local income tax paid; and
- 57 (ii) \$10,000.
- 58 [(f)] (g)
- (i) "Utah itemized deduction" means the amount the claimant deducts as allowed as an itemized
deduction on the claimant's federal individual income tax return for that taxable year minus any
amount of state or local income tax for the taxable year.
- 62 (ii) "Utah itemized deduction" does not include any amount of qualified business income that the
claimant subtracts as allowed by Section 199A, Internal Revenue Code, on the claimant's federal
income tax return for that taxable year.
- 65 [(g)] (h) "Utah personal exemption" means, subject to Subsection (6), \$1,750 multiplied by the number
of the claimant's qualifying dependents plus an additional qualifying dependent in the year of a
qualifying dependent's birth.
- 68 (2) Except as provided in Section 59-10-1002.2, and subject to Subsections (3) through (5), a claimant
may claim a nonrefundable tax credit against taxes otherwise due under this [part] chapter equal to
the sum of:
- 71 (a)
- (i) for a claimant that deducts the standard deduction on the claimant's federal individual income
tax return for the taxable year, 6% of the amount the claimant deducts as allowed as the standard
deduction on the claimant's federal individual income tax return for that taxable year; or
- 75 (ii) for a claimant that itemizes deductions on the claimant's federal individual income tax return for the
taxable year, 6% of the amount of the claimant's Utah itemized deduction; and
- 78 (b) 6% of the claimant's Utah personal exemption.
- 79 (3) A claimant may not carry forward or carry back a tax credit under this section.
- 80 (4)
- [(a)] [{ } The { }] For the taxable year beginning on January 1, 2026, the } tax credit allowed by
Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income
exceeds:

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~~{{(a)}} {{(i)}}~~ for a claimant who has a single filing status or a married filing separately status,
[~~\$15,095~~] ~~{{\$16,652}}~~ \$18,696;

~~{{(b)}} {{(ii)}}~~ for a claimant who has a head of household filing status~~,~~ ~~{{ \$22,643 }}~~ {{ \$25,800 }}

~~:~~

(i) for the taxable year beginning on January 1, 2026, \$28,045;

(ii) for the taxable year beginning on January 1, 2027, 72% of the amount calculated in accordance with Subsection (5)(c) for a claimant who has a joint filing status, rounded to the nearest whole dollar;

(iii) for the taxable year beginning on January 1, 2028, 67% of the amount calculated in accordance with Subsection (5)(c) for a claimant who has a joint filing status, rounded to the nearest whole dollar;

(iv) for the taxable year beginning on January 1, 2029, 60% of the amount calculated in accordance with Subsection (5)(c) for a claimant who has a joint filing status, rounded to the nearest whole dollar; or

(v) for a taxable year beginning on or after January 1, 2030, 50% of the amount calculated in accordance with Subsection (5)(c) for a claimant who has a joint filing status, rounded to the nearest whole dollar; or

~~{{(c)}} {{(iii)}}~~ for a claimant who has a joint filing status, [~~\$30,190~~] ~~{{ \$33,304 }}~~ \$37,392.

~~{{(b) For the taxable year beginning on January 1, 2027, the tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds:}}~~

~~{{(i) for a claimant who has a single filing status or a married filing separately status, \$16,652;}}~~

~~{{(ii) for a claimant who has a head of household filing status, \$24,500; or}}~~

~~{{(iii) for a claimant who has a joint filing status, \$33,304.}}~~

~~{{(c) For the taxable year beginning on January 1, 2028, the tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds:}}~~

~~{{(i) for a claimant who has a single filing status or a married filing separately status, \$16,652;}}~~

~~{{(ii) for a claimant who has a head of household filing status, \$22,100; or}}~~

~~{{(iii) for a claimant who has a joint filing status, \$33,304.}}~~

~~{{(d) For the taxable year beginning on January 1, 2029, the tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds:}}~~

~~{{(i) for a claimant who has a single filing status or a married filing separately status, \$16,652;}}~~

~~{{(ii) for a claimant who has a head of household filing status, \$18,800; or}}~~

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- 108 { (iii) for a claimant who has a joint filing status, \$33,304. }
- 109 { (e) For a taxable year beginning on or after January 1, 2030, the tax credit allowed by Subsection (2)
shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds: }
- 112 { (i) for a claimant who has a single filing status, a head of household filing status, or a married filing
separately status, \$16,652; or }
- 114 { (ii) for a claimant who has a joint filing status, \$33,304. }
- 115 (5)
- (a) For a taxable year beginning on or after January 1, [2022] ~~{2031}~~ 2027, the commission shall
increase or decrease annually the [following dollar amounts] dollar amount listed in Subsection ~~{(4)
(e)(i)}~~ (4)(a) by a percentage equal to the percentage difference between the consumer price index
for the preceding calendar year and the consumer price index for calendar year [2020:] ~~{2029}~~
2025.
- 120 [(i) the dollar amount listed in Subsection (4)(a); and]
- 121 [(ii) the dollar amount listed in Subsection (4)(b).]
- 122 (b) After the commission increases or decreases the dollar [amounts] amount ~~{ listed in }~~ Subsection
(4)(a) as required by ~~{ Subsection (5)(a) }~~ amount listed in Subsection (4)(e)(i) as required by
Subsection (5)(a), the commission shall round [those] that ~~{ dollar }~~ amounts listed in Subsection
(5)(a) ~~{ that dollar }~~ amount to the nearest whole dollar.
- 126 (c) After the commission rounds the dollar [amounts] amount as required by Subsection (5)(b), the
commission shall increase or decrease the dollar amount listed in Subsection ~~{(4)(c)}~~ (4)(e)(ii)
so that the dollar amount listed in Subsection ~~{(4)(c)}~~ (4)(e)(ii) is equal to the product of:
- 130 (i) the dollar amount listed in Subsection ~~{(4)(a)}~~ (4)(e)(i); and
- 131 (ii) two.
- 132 (d) For purposes of Subsection (5)(a), the commission shall calculate the consumer price index as
provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.
- 134 (6)
- (a) For a taxable year beginning on or after January 1, 2022, the commission shall increase annually the
Utah personal exemption amount listed in Subsection ~~[(1)(g)]~~ (1)(h) by a percentage equal to the
percentage by which the consumer price index for the preceding calendar year exceeds the consumer
price index for calendar year 2020.

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(b) After the commission increases the Utah personal exemption amount as described in Subsection (6)(a), the commission shall round the Utah personal exemption amount to the nearest whole dollar.

(c) For purposes of Subsection (6)(a), the commission shall calculate the consumer price index as provided in Sections 1(f)(4) and 1(f)(5), Internal Revenue Code.

Section 2. Section **59-10-1019** is amended to read:

59-10-1019. Definitions -- Nonrefundable retirement tax credit.

(1) As used in this section:

(a) "Eligible claimant" means a claimant, regardless of whether that claimant is retired, who was born on or before December 31, 1952.

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

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

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

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

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

(e) "Modified adjusted gross income" means the sum of the following for an eligible claimant or, if the eligible claimant's return under this chapter is allowed a joint filing status, the eligible claimant and the eligible claimant's spouse:

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

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

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

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

(2) Except as provided in Section 59-10-1002.2 and Subsections (3) and (4), each eligible claimant may claim a nonrefundable tax credit of \$450 against taxes otherwise due under this ~~[part]~~ chapter.

(3) An eligible claimant may not:

(a) carry forward or carry back the amount of a tax credit under this section that exceeds the eligible claimant's tax liability for the taxable year; or

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(b) claim a tax credit under this section for a taxable year if a tax credit under Section 59-10-1042 or 59-10-1043 is claimed on the claimant's return for the same taxable year.

(4)

(a) ~~[The]~~ For the taxable year beginning on January 1, 2026, the tax credit allowed by Subsection (2) claimed on a return filed under this [part] chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

~~[(a)]~~ (i) for a federal individual income tax return that is allowed a married filing separately status, \$16,000;

~~[(b)]~~ (ii) for a federal individual income tax return that is allowed a single filing status, \$25,000] \$24,400;

~~[(c)]~~ (iii) for a federal individual income tax return that is allowed a head of household filing status, \$32,000] \$31,200; or

~~[(d)]~~ (iv) for a [return under this chapter] federal individual income tax return that is allowed a joint filing status, \$32,000.

(b) For the taxable year beginning on January 1, 2027, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a married filing separately status, \$16,000;

(ii) for a federal individual income tax return that is allowed a single filing status, \$23,200;

(iii) for a federal individual income tax return that is allowed a head of household filing status, \$29,600; or

(iv) for a federal individual income tax return that is allowed a joint filing status, \$32,000.

(c) For the taxable year beginning on January 1, 2028, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a married filing separately status, \$16,000;

(ii) for a federal individual income tax return that is allowed a single filing status, \$20,800;

(iii) for a federal individual income tax return that is allowed a head of household filing status, \$26,700; or

(iv) for a federal individual income tax return that is allowed a joint filing status, \$32,000.

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(d) For the taxable year beginning on January 1, 2029, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

- (i) for a federal individual income tax return that is allowed a married filing separately status, \$16,000;
 - (ii) for a federal individual income tax return that is allowed a single filing status, \$17,700;
 - (iii) for a federal individual income tax return that is allowed a head of household filing status, \$22,700;
- or

(iv) for a federal individual income tax return that is allowed a joint filing status, \$32,000.

(e) For a taxable year beginning on or after January 1, 2030, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

- (i) for a federal individual income tax return that is allowed a single filing status, a head of household filing status, or a married filing separately status, \$16,000; or
- (ii) for a federal individual income tax return that is allowed a joint filing status, \$32,000.

~~{Section 3. Section 59-10-1042 is amended to read: }~~

59-10-1042. Nonrefundable tax credit for social security benefits.

(1) As used in this section:

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

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

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

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

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

(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:

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

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

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

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- (e) "Single filing status" means a single individual who files a single federal individual income tax return for the taxable year.
- 252 (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.
- 254 (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] chapter equal to the product of:
- 257 (a) the percentage listed in Subsection 59-10-104(2); and
- 258 (b) the claimant's social security benefit that is included in the claimant's state taxable income for the taxable year.
- 260 (3) A claimant may not:
- 261 (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
- 263 (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.
- 265 (4)
- (a) [The] For the taxable year beginning on January 1, 2026, the tax credit allowed by Subsection (2) claimed on a return filed under this [part] chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:
- 269 [(a)] (i) for a return filed under this chapter that is allowed a married filing separately status, \$45,000;
- 271 [(b)] (ii) for a return filed under this chapter that is allowed a single filing status, ~~[\$54,000]~~ \$53,500;
- 273 [(c)] (iii) for a return filed under this chapter that is allowed a head of household filing status, ~~[\$90,000]~~ \$85,500; or
- 275 [(d)] (iv) for a return filed under this chapter that is allowed a joint filing status, \$90,000.
- 277 (b) For the taxable year beginning on January 1, 2027, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:
- 281 (i) for a return filed under this chapter that is allowed a married filing separately status, \$45,000;
- 283 (ii) for a return filed under this chapter that is allowed a single filing status, \$52,100;

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- (iii) for a return filed under this chapter that is allowed a head of household filing status, \$77,000; or
(iv) for a return filed under this chapter that is allowed a joint filing status, \$90,000.
- (c) For the taxable year beginning on January 1, 2028, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:
- (i) for a return filed under this chapter that is allowed a married filing separately status, \$45,000;
(ii) for a return filed under this chapter that is allowed a single filing status, \$49,500;
(iii) for a return filed under this chapter that is allowed a head of household filing status, \$65,400; or
(iv) for a return filed under this chapter that is allowed a joint filing status, \$90,000.
- (d) For the taxable year beginning on January 1, 2029, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:
- (i) for a return filed under this chapter that is allowed a married filing separately status, \$45,000;
(ii) for a return filed under this chapter that is allowed a single filing status, \$45,800;
(iii) for a return filed under this chapter that is allowed a head of household filing status, \$52,300; or
(iv) for a return filed under this chapter that is allowed a joint filing status, \$90,000.
- (e) For a taxable year beginning on or after January 1, 2030, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.025 for each dollar by which modified adjusted gross income for purposes of the return exceeds:
- (i) for a return filed under this chapter that is allowed a single filing status, a head of household filing status, or a married filing separately status, \$45,000; or
(ii) for a return filed under this chapter that is allowed a joint filing status, \$90,000.
- (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.

Section 3. Section **59-10-1047** is amended to read:

59-10-1047. Nonrefundable child tax credit.

- (1) As used in this section:
- (a) "Joint filing status" means the same as that term is defined in Section 59-10-1018.
(b) "Head of household filing status" means the same as that term is defined in Section 59-10-1018.
(c) "Married filing separately status" means a married individual who:

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- 324 (i) does not file a single federal individual income tax return jointly with that married individual's
spouse for the taxable year; and
- 326 (ii) files a single federal individual income tax return for the taxable year.
- 327 (d) "Modified adjusted gross income" means the sum of the following for a claimant or, if the claimant's
federal individual income tax return is allowed a joint filing status, the claimant and the claimant's
spouse:
- 330 (i) adjusted gross income for the taxable year for which a tax credit is claimed under this section;
- 332 (ii) any interest income that is not included in adjusted gross income for the taxable year described in
Subsection (1)(d)(i); and
- 334 (iii) any addition to adjusted gross income required by Section 59-10-114 for the taxable year described
in Subsection (1)(d)(i).
- 336 (e) "Qualifying child" means an individual:
- 337 (i) with respect to whom the claimant is allowed to claim a tax credit under Section 24, Internal
Revenue Code, on the claimant's federal individual income tax return for the taxable year; and
- 340 (ii) who is under six years old on the last day of the claimant's taxable year.
- 341 (f) "Single filing status" means a single individual who files a single federal individual income tax
return for the taxable year.
- 343 (2) Subject to Section 59-10-1002.2, a claimant may claim a nonrefundable tax credit of \$1,000 for each
qualifying child.
- 345 (3) A claimant may not carry forward or carry back the amount of the tax credit that exceeds the
claimant's tax liability.
- 347 (4)
- (a) For the taxable year beginning on January 1, 2026, the tax credit allowed by Subsection (2) claimed
on a return filed under this chapter shall be reduced by \$.10 for each dollar by which modified
adjusted gross income for purposes of the return exceeds:
- 351 (i) for a federal individual income tax return that is allowed a married filing separately status,
\$27,000;
- 353 (ii) for a federal individual income tax return that is allowed a single filing status or a head of
household filing status, \$41,900; or
- 355 (iii) for a federal individual income tax return that is allowed a joint filing status, \$54,000.
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(b) For the taxable year beginning on January 1, 2027, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a married filing separately status, \$27,000;

(ii) for a federal individual income tax return that is allowed a single filing status or a head of household filing status, \$39,800; or

(iii) for a federal individual income tax return that is allowed a joint filing status, \$54,000.

(c) For the taxable year beginning on January 1, 2028, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a married filing separately status, \$27,000;

(ii) for a federal individual income tax return that is allowed a single filing status or a head of household filing status, \$35,800; or

(iii) for a federal individual income tax return that is allowed a joint filing status, \$54,000.

(d) For the taxable year beginning on January 1, 2029, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a married filing separately status, \$27,000;

(ii) for a federal individual income tax return that is allowed a single filing status or a head of household filing status, \$30,500; or

(iii) for a federal individual income tax return that is allowed a joint filing status, \$54,000.

(e) For a taxable year beginning on or after January 1, 2030, the tax credit allowed by Subsection (2) claimed on a return filed under this chapter shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes of the return exceeds:

(i) for a federal individual income tax return that is allowed a single filing status, a head of household filing status, or a married filing separately status, \$27,000; or

(ii) for a federal individual income tax return that is allowed a joint filing status, \$54,000.

~~[(4) The tax credit allowed by Subsection (2) claimed on a return filed under this part shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes of the return exceeds:]~~

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[(a) for a federal individual income tax return that is allowed a married filing separately status,
\$27,000;]

400 [(b) for a federal individual income tax return that is allowed a single filing status or head of household
filing status, \$43,000; and]

402 [(c) for a federal individual income tax return that is allowed a joint filing status, \$54,000.]

300 Section 4. **Effective date.**

Effective Date.

This bill takes effect on May 6, 2026.

302 Section 5. **Retrospective Operation.**

Retrospective operation.

This bill has retrospective operation for a taxable year beginning on or after .

2-25-26 2:44 PM