

HB0502S04 compared with HB0502

~~{Omitted text}~~ shows text that was in HB0502 but was omitted in HB0502S04

inserted text shows text that was not in HB0502 but was inserted into HB0502S04

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1

School Attendance Modifications

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Doug Welton

Senate Sponsor: Michael K. McKell

2

3

LONG TITLE

4

General Description:

5

This bill creates citizenship grade standards, attendance-based grading, ~~{a student welfare check requirement,}~~ and a test-out option for core classes.

7

Highlighted Provisions:

8

This bill:

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▶ permits and establishes requirements for standardizing citizenship grades;

10

▶ allows parents to opt out of citizenship grading;

10

▶ allows attendance-based grading;

11

▶ repeals individualized attendance plans for attendance-based grading;

12

▶ creates a test-out option for core classes;

13

▶ ~~{requires LEA referrals for student welfare checks under specified conditions;}~~

14

▶ establishes a citizenship grade scholarship program in higher education funded through voluntary tax return contributions; and

16

▶ makes technical changes.

17

Money Appropriated in this Bill:

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18 None

19 **Other Special Clauses:**

20 This bill provides retrospective operation.

21 **Utah Code Sections Affected:**

22 AMENDS:

23 **53G-6-206** (Effective 05/06/26), as last amended by Laws of Utah 2024, Chapter 516

24 **53G-6-806** (Effective 05/06/26), as last amended by Laws of Utah 2024, Chapter 21

25 **59-10-1304** (Effective 05/06/26) (Applies beginning 01/01/26), as last amended by Laws of Utah
2025, Chapters 95, 322

27 ENACTS:

28 **53E-4-208** (Effective 05/06/26), Utah Code Annotated 1953

29 **53E-4-209** (Effective 05/06/26), Utah Code Annotated 1953

30 **53G-6-213** (Effective 05/06/26), Utah Code Annotated 1953

30 ~~**53G-6-214**, Utah Code Annotated 1953~~

31 **53H-11-416** (Effective 05/06/26), Utah Code Annotated 1953

32 **59-10-1324** (Effective 05/06/26) (Applies beginning 01/01/26), Utah Code Annotated 1953

34

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

36 Section 1. Section 1 is enacted to read:

37 **53E-4-208.** (Effective 05/06/26) **Citizenship grading standards.**

37 ~~{(1) {As used in this section:}-}~~

38 (a) ~~{(1) {"Citizenship"} As used in this section, "citizenship" grade means a grade or evaluation that~~
reflects a student's demonstration of ~~{character traits, civic responsibility,-}~~ college and ~~{social~~
behavior in the educational environment} career readiness.

41 ~~{(b) {"Character traits" means the same traits described in Section 53G-10-204, including honesty,~~
respect, responsibility, fairness, kindness, and citizenship.-}

43 (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall
make rules to establish consistent statewide standards for citizenship grading policies that:

46 ~~{(a) {define the character traits and civic behaviors to be evaluated;-}~~

43 (a) develop state-specific definitions for durable skills and skills related to college and career readiness,
including:

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- 45 (i) attendance;
46 (ii) meeting deadlines;
47 (iii) class participation and personal engagement; and
48 (iv) teacher communication;
47 (b) establish uniform criteria and methods for assessing citizenship;
48 (c) provide guidance for an LEA on implementing citizenship grading policies;and
49 ~~{(d) {ensure alignment with existing civic and character education requirements under Section
53G-10-204; and}}~~
51 (e)~~{(d)}~~ specify how citizenship grades may be recorded and reported on a student's transcripts.
53 ~~{(3) {The state board may provide professional development and training resources to assist an LEA in
implementing citizenship grading standards established under this section.}}~~
55 (4)~~{(3)}~~ Beginning with the 2027-2028 school year, an LEA may adopt a citizenship grading policy in
accordance with the standards established by the state board under this section.
55 (4) In accordance with this section, to participate in the citizenship scholarship program described in
Section 53H-11-416, an LEA shall adopt citizenship grading policies.
57 (5) An LEA that adopts the citizenship grading policies under Subsection (5) may make additions
beyond the standards the state board establishes under Subsection (2).
59 (6)
(a) A parent of a student enrolled in an LEA that has adopted citizenship grading policies under this
section may request that the student opt out of receiving a citizenship grade.
62 (b) An LEA shall:
57 (5){(i)} {~~An LEA's~~} annually notify parents of students of the option to opt out of citizenship grading
{~~policy:~~} under this Subsection (6);
58 ~~{(a) {shall incorporate attendance as a component of the citizenship grade;}}~~
59 ~~{(b) {may not apply to students with a valid excuse as that term is used in Section 53G-6-201;}}~~
61 ~~{(c) {shall align with any attendance-based grading policy adopted under Section 53G-6-213; and}}~~
63 ~~{(d) {may be implemented in addition to, or as part of, attendance-based grading under Section
53G-6-213.}}~~
65 (ii) establish a procedure for a parent to submit a request to opt out under Subsection (6)(a); and
67 (iii) ensure that a student who opts out of citizenship grading under this Subsection (6) receives a grade
in a course based solely on the student's demonstration of academic content mastery.

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65 (6) ~~(iv)~~ ~~{ Only students }~~ A student who ~~{ receive citizenship grades from an LEA using }~~ opts out of
citizenship grading ~~{ standards established by the state board }~~ under this ~~{ section are }~~ Subsection
72 (6) is not eligible for the citizenship scholarship program described in Section 53H-11-416.

72 Section 2. Section 2 is enacted to read:

73 **53E-4-209. (Effective 05/06/26) Test-out option for core classes.**

70 (1) As used in this section, "core class" means a course in English language arts, mathematics, science,
or social studies and other courses required for high school graduation as described in Section
53E-4-204.

73 (2) Beginning with the 2027-2028 school year, the state board shall establish statewide test-out options
for core classes that allow students in grades ~~{ 7 }~~ 9 through 12 to demonstrate proficiency in the
content of a core class without attending or enrolling in the course.

77 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the state board shall
make rules to:

79 (a) establish clear academic proficiency standards for each test-out option aligned with the state core
standards;

81 (b) develop standardized assessments or portfolio-based demonstrations of mastery;

82 (c) establish procedures for grading or providing a pass or fail designation for transcript and grade point
average purposes;

84 (d) create procedures to notify students and parents of test-out opportunities; and

85 (e) ensure consistency with graduation standards.

86 (4) An LEA shall:

87 (a) offer students the statewide test-out options established by the state board under this section; and

89 (b) administer the test-out options in accordance with state board rules.

90 (5) A student who earns credit through the test-out process is not required to attend the course and is
exempt from any attendance-based grading policy under Section 53G-6-213.

93 (6) If a student enrolls in a core class ~~{ despite being eligible to test out }~~, the LEA shall require
compliance with ~~{ the course's }~~ any applicable course attendance requirements described in Section
53G-6-213 as part of the student's grade.

100 Section 3. Section **53G-6-206** is amended to read:

101

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53G-6-206. (Effective 05/06/26) ~~{ o }~~ Du ~~{ f a local school board, charter school governing board, or school district in promoting regular attendance -- Parental involvement -- Liability not imposed -- Report to state board. }~~ ties

100 {1}

{(a)} ~~As used in this section, "intervention" means a series of non-punitive and increasingly frequent and individualized activities that are designed to: }~~ o

102 (i) ~~create }~~ f a ~~{ trusting relationship between teachers }~~ local school board, ~~{ students }~~ charter school governing board, ~~{ and parents; }~~ or school district in promoting regular attendance -- Parental involvement -- Liability not imposed -- Report to state board.

103 (ii)

(a) ~~{ improve attendance; }~~ As used in this section, "intervention" means a series of non-punitive and increasingly frequent and individualized activities that are designed to:

104 ~~{(iii) }~~ (i) ~~{ improve academic outcomes; and }~~ create a trusting relationship between teachers, students, and parents;

105 ~~{(iv) }~~ (ii) ~~{ reduce negative behavior referrals. }~~ improve attendance;

106 ~~{(b) }~~ (iii) ~~{ "Intervention" includes: }~~ improve academic outcomes; and

107 ~~{(f) }~~ (iv) ~~{ mentorship programs; }~~ reduce negative behavior referrals.

108 ~~{(ii) }~~ (b) ~~{ family connection to community resources; }~~ "Intervention" includes:

109 ~~{(iii) }~~ (i) ~~{ academic support through small group or individualized tutoring or similar methods; and }~~ mentorship programs;

111 ~~{(iv) }~~ (ii) ~~{ teaching executive function skills, including: }~~ family connection to community resources;

112 ~~{(A) }~~ (iii) ~~{ planning; }~~ academic support through small group or individualized tutoring or similar methods; and

113 ~~{(B) }~~ (iv) ~~{ goal setting; }~~ teaching executive function skills, including:

114 ~~{(C) }~~ (A) ~~{ understanding and following multi-step directions; and }~~ planning;

115 ~~{(D) }~~ (B) ~~{ self-regulation. }~~ goal setting;

116 {2} (C)

{(a)} ~~Subject to Subsection (2)(b), an LEA shall make efforts to promote regular attendance }~~ understanding and ~~{ resolve school absenteeism }~~ following multi-step directions; and ~~{ truancy issues for each school-age child who is, or should be, enrolled in the LEA. }~~

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~~{(b)} (D) {A school-age child exempt from school attendance under Section 53G-6-204 or 53G-6-702, or a school-age child who is enrolled in a regularly established private school or part-time school, is not considered to be a school-age child who is or should be enrolled in a school district or charter school under Subsection (2)(a)}~~ self-regulation.

123 ~~{(3)}~~ (2)

(a) {The efforts described in} Subject to Subsection ~~{(2)}~~ (2)(b), an LEA shall {include} make efforts to promote regular attendance and resolve school absenteeism and truancy issues for each school-age child who is, {as reasonably feasible:} or should be, enrolled in the LEA.

124 ~~{(a)} (b) {counseling of the-} A school-age child exempt from school attendance under Section 53G-6-204 or 53G-6-702, or a school-age child {by-} who is enrolled in a regularly established private school {authorities;} or part-time school, is not considered to be a school-age child who is or should be enrolled in a school district or charter school under Subsection (2)(a).~~

125 ~~{(b)}~~ (3)

~~{(i)} issuing a notice of truancy to the school-age child-} The efforts described in {accordance with Section 53G-6-203; or} Subsection (2) shall include, as reasonably feasible:~~

127 ~~{(ii)} (a) {issuing a notice of compulsory education violation to-} counseling of the school-age {child's parent in accordance with Section 53G-6-202} child by school authorities;~~

129 ~~{(e)}~~ (b)

(i) {making any necessary adjustment to the curriculum and schedule to meet special needs of-} issuing a notice of truancy to the school-age child{;} in accordance with Section 53G-6-203; or

131 ~~{(d)} (ii) {considering alternatives proposed by-} issuing a notice of compulsory education violation to the school-age child's parent in accordance with Section 53G-6-202;~~

132 ~~{(e)} (c) {incorporating attendance in-} making any necessary adjustment to the curriculum and schedule to meet special needs of the school-age {child's course score or grade-} child;~~

135 (d) ~~{if:} considering alternatives proposed by the school-age child's parent;{}~~ as described in Section 53G-6-213;

134 ~~~~{(i)}~~ (e) {incorporation is determined appropriate through an individualized plan-} incorporating attendance in the school-age child's {parent and teacher develops;} course score or grade {}~~

136 ~~~~{(ii)}~~ ~~{parental written consent is obtained for the individualized plan; and-} if:~~~~

137 ~~~~{(iii)}~~ } as described in Section 53G-6-213;~~

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- (i) incorporation is determined appropriate through an individualized plan the school-age child's parent
{retains the ability to revoke the parent's consent described in Subsection (3)(e)(ii) at any time.} and
teacher develops;]
- 139 [{(f) (ii) {monitoring school attendance of} parental written consent is obtained for the {school-age
child} individualized plan;and
- 140 {(g)]
- 141 [(iii) {voluntary participation} the parent retains the ability to revoke the parent's consent described in
{truancy mediation, if available; and} Subsection (3)(e)(ii) at any time.
- 141 {(h)]
- 143 (f) {providing the school-age child's parent, upon request, with a list} monitoring school attendance of
{resources available to assist the parent in resolving the school-age child's attendance problems.}
the school-age child;
- 143 {(4) (g) {In addition to the efforts described} voluntary participation in {Subsection (3), the local
school board, charter school governing board, or school district may enlist the assistance of
community and law enforcement agencies} truancy mediation, if available; and {organizations
for early intervention services as appropriate and reasonably feasible in accordance with Section
53G-8-211.}
- 147 {(5) (h) {This section does not impose civil liability on boards of education, local school boards,
charter school governing boards, school districts, or their employees} providing the school-age
child's parent, upon request, with a list of resources available to assist the parent in resolving the
school-age child's attendance problems.
- 149 {(6) (4) {Proceedings initiated under this part do not obligate} In addition to the efforts described
in Subsection (3), the local school board, charter school governing board, or {preclude action by}
school district may enlist the {Division} assistance of {Child} community and law enforcement
agencies and {Family Services under Section 53G-6-210} organizations for early intervention
services as appropriate and reasonably feasible in accordance with Section 53G-8-211.
- 151 {(7) (5) {[Each} This section does not impose civil liability on boards of education, local school
boards, charter school governing boards, school districts, or their employees.}{] An}
- 153 (6) {LEA shall annually report the following data separately to the state board;} Proceedings initiated
under this part do not obligate or preclude action by the Division of Child and Family Services
under Section 53G-6-210.

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- 152 {(a)} (7) [~~absences with a valid excuse; and~~] Each
- 153 {(b)}] An [~~absences without a valid excuse;~~] LEA shall annually report the following data separately
to the state board:
- 156 (a) absences with a valid excuse; and
- 157 (b) absences without a valid excuse.
- 158 Section 4. Section 4 is enacted to read:
- 159 **53G-6-213. (Effective 05/06/26) Attendance-based grading.**
- 160 (1) A teacher may include up to 10% of a student's final grade in a course in grades 7 through 12 based
on the student's attendance in the class.
- 156 (1){(2)} An LEA may adopt a policy that [~~requires a student's attendance in a class~~] permits
attendance to account for [~~up to~~] more than 10% but not more than 20% of [~~the~~] a student's final
grade for a course in grades 7 through 12.
- 158 (2){(3)} If an LEA adopts a policy for a course under Subsection [~~(1)~~] (2), the LEA shall ensure the
LEA's policy shall:
- 160 (a) [~~shall~~] be publicly posted and available to parents and students, including through the parent portal
described in Section 53G-6-806;
- 162 (b) [~~shall~~] specify which courses the policy applies to and the percentage of the final grade that
attendance will comprise, which may not exceed 20%;
- 164 (c) [~~may~~] permit valid excused absences, as defined in Section 53G-6-201, to be excluded from
attendance-based grade calculations; and
- 166 (d) [~~should~~] establish reasonable limits on the number of valid excused absences that may be excluded
from attendance-based grade calculations to ensure accountability for class participation while
accommodating student needs.
- 169 (3){(4)} If an LEA permits students to earn credit through a test-out option under Section [~~53G-6-214~~]
53E-4-209, the LEA [~~may~~] shall require students who decline to test out and instead enroll in the
course to comply with any attendance-based grading policy adopted under this section.
- 173 Section 5. Section 5 is enacted to read:
- 174 **53G-6-214. Student welfare check referrals -- Unknown whereabouts.**
- 175 (1) An LEA shall make a referral for a student welfare check if a student has been absent for 10 or more
consecutive school days and all of the following conditions are met:
- 177 (a) the student's parent has failed to notify the school of the student's absence;

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- 178 (b) the student's parent has not filed a home school affidavit under Section 53G-6-204;
179 (c) the student's parent has not provided notice of unenrollment to the LEA;
180 (d) the student's parent has failed to respond to repeated communications from the school, including
communications through email, telephone, text message, postal mail, or other reasonable methods;
and
183 (e) one of the following is true:
184 (i) the LEA has not received a request for student records from another educational entity; or
186 (ii) there is no record of the student being enrolled in another LEA.
187 (2) An LEA shall make a referral described in Subsection (1) to:
188 (a) local law enforcement; or
189 (b) the Division of Child and Family Services.
190 (3) A referral under this section is for the purpose of conducting a welfare check to verify the student's
safety and well-being.
192 (4) This section does not preclude or obligate any other action under this part or Title 80, Chapter 3,
Abuse, Neglect, and Dependency Proceedings.

178 Section 5. Section **53G-6-806** is amended to read:

179 **53G-6-806. (Effective 05/06/26)Parent portal.**

196 (1) As used in this section:

197 (a) "Parent portal" means the posting the state board is required to provide under this section.

199 (b) "School" means a public elementary or secondary school, including a charter school.

200 (2)

(a) The state board shall post information that allows a parent of a student enrolled in a school to:

202 (i) access an LEA's policies required by Sections 53G-6-213, 53G-9-203, and 53G-9-605;

204 (ii) be informed of resources and steps to follow when a student has been the subject, perpetrator, or
bystander of bullying, cyber-bullying, hazing, retaliation, or abusive conduct such as:

207 (A) resources for the student, including short-term mental health services;

208 (B) options for the student to make changes to the student's educational environment;

210 (C) options for alternative school enrollment;

211 (D) options for differentiated start or stop times;

212 (E) options for differentiated exit and entrance locations; and

213

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- (F) the designated employee for an LEA who addresses incidents of bullying, cyber-bullying, hazing, retaliation, and abusive conduct;
- 215 (iii) be informed of the steps and resources for filing a grievance with a school or LEA regarding
bullying, cyber-bullying, hazing, or retaliation;
- 217 (iv) be informed of the steps and resources for seeking accommodations under the Americans with
Disabilities Act of 1990, 42 U.S.C. 12101 et seq;
- 219 (v) be informed of the steps and resources for seeking accommodations under state or federal law
regarding religious accommodations;
- 221 (vi) be informed of the steps and resources for filing a grievance for an alleged violation of state or
federal law, including:
- 223 (A) Title VI of the Civil Rights Act of 1964, 42 U.S.C. Sec. 2000d-2000d-4;
- 224 (B) Title IX of the Education Amendments of 1972, 20 U.S.C. Sec. 1681-1688;
- 225 (C) Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. Sec. 794; and
- 226 (D) Title II of the Americans with Disabilities Act of 1990, 42 U.S.C. Sec. 12131-12165;
- 228 (vii) receive information about constitutional rights and freedoms afforded to families in public
education;
- 230 (viii) be informed of how to access an internal audit hotline if established by the state board; and
- 232 (ix) be informed of services for military families.
- 233 (b) In addition to the information required under Subsection (2)(a), the state board:
- 234 (i) shall include in the parent portal:
- 235 (A) the comparison tool created under Section 53G-6-805;
- 236 (B) school level safety data, including data points described in Section 53E-3-516; and
- 238 (C) a link to the public safety portal described in Section 63A-16-1002; and
- 239 (ii) may include in the parent portal other information that the state board determines is helpful to
parents.
- 241 (3)
- (a) The state board shall post the parent portal at a location that is easily located by a parent.
- 243 (b) The state board shall update the parent portal at least annually.
- 244 (c) In accordance with state and federal law, the state board may collaborate with a third-party to
provide safety data visualization in comparison to other states' data.
- 246 (4) An LEA shall annually notify each of the following of how to access the parent portal:

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- 247 (a) a parent of a student; and
248 (b) a teacher, principal, or other professional staff within the LEA.

253 Section 6. Section 6 is enacted to read:

254 **53H-11-416. (Effective 05/06/26)Citizenship scholarship program.**

255 (1) As used in this section:

256 (a) "Citizenship grade" means the same as that term is defined in Section 53E-4-208.

257 (b) "Fund" means the Citizenship Scholarship Fund created in Section 59-10-1324.

258 (2) The board shall:

259 (a) collect citizenship grade and attendance data from an LEA as necessary to administer this section;

260 (b) establish scholarship eligibility criteria that:

261 (i) includes demonstrated exemplary citizenship as reflected in citizenship grades awarded under
262 Section 53E-4-208;

263 (ii) includes student attendance records as a component of eligibility; and

264 (iii) prioritizes students who have demonstrated sustained exemplary citizenship throughout high
265 school;

266 (c) distribute scholarship funds to eligible students attending an institution within the state system of
267 higher education; and

268 (d) upon request, report to the Higher Education Appropriations Subcommittee on the program's
269 administration and outcomes.

270 (3) Upon receiving funds from the State Tax Commission in accordance with Section 59-10-1324,
271 the board shall distribute scholarships in accordance with the eligibility criteria and procedures
272 established under this section.

273 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the board shall
274 make rules to:

275 (a) establish detailed scholarship eligibility criteria;

276 (b) define the weight and consideration given to citizenship grades and attendance records;

277 (c) establish application procedures and deadlines;

278 (d) determine scholarship award amounts; and

279 (e) establish any other provisions necessary to administer this section.

280 Section 7. Section **59-10-1304** is amended to read:

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59-10-1304. (Effective 05/06/26) (Applies beginning 01/01/26) Removal of designation and prohibitions on collection for certain contributions on income tax return -- Conditions for removal and prohibitions on collection -- Commission publication requirements.

- 282 (1)
- (a) If a contribution or combination of contributions described in Subsection (1)(b) generate less than \$30,000 per year for three consecutive years, the commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution from a resident or nonresident individual beginning two taxable years after the three-year period for which the contribution generates less than \$30,000 per year.
- 288 (b) The following contributions apply to Subsection (1)(a):
- 289 (i) the contribution provided for in Section 59-10-1306;
- 290 (ii) the sum of the contributions provided for in Subsection 59-10-1307(1);
- 291 (iii) the contribution provided for in Section 59-10-1308;
- 292 (iv) the contribution provided for in Section 59-10-1319;
- 293 (v) the contribution provided for in Section 59-10-1320;
- 294 (vi) the contribution provided for in Section 59-10-1321;
- 295 (vii) the contribution provided for in Section 59-10-1322; ~~[{ } or]~~
- 296 (viii) the contribution provided for in Section 59-10-1323[-] ; or
- 297 (ix) the contribution provided for in Section 59-10-1324.
- 298 (2) If the commission removes the designation for a contribution under Subsection (1), the commission shall report to the Revenue and Taxation Interim Committee by electronic means that the commission removed the designation on or before the November interim meeting of the year in which the commission determines to remove the designation.
- 302 (3)
- (a) Within a 30-day period after the day on which the commission makes the report required by Subsection (2), the commission shall publish a list in accordance with Subsection (3)(b) stating each contribution that the commission will remove from the individual income tax return.
- 306 (b) The list shall:
- 307 (i) be published on:
- 308 (A) the commission's website; and
- 309 (B) the public legal notice website in accordance with Section 45-1-101;

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- 310 (ii) include a statement that the commission:
311 (A) is required to remove the contribution from the individual income tax return; and
313 (B) may not collect the contribution;
314 (iii) state the taxable year for which the removal described in Subsection (3)(a) takes effect; and
316 (iv) remain available for viewing and searching until the commission publishes a new list in accordance
with this Subsection (3).

303 Section 8. Section 8 is enacted to read:

304 **59-10-1324. (Effective 05/06/26) (Applies beginning 01/01/26) Contribution to the
Citizenship Scholarship Fund.**

320 (1)

(a) There is created an expendable special revenue fund known as the "Citizenship Scholarship Fund."

322 (b) The fund shall consist of all amounts deposited into the fund in accordance with Subsection (2).

324 (2) Except as provided in Section 59-10-1304, a resident or nonresident individual who files an income
tax return under this chapter may designate on the resident or nonresident individual's income tax
return a contribution to be:

327 (a) deposited into the Citizenship Scholarship Fund; and

328 (b) expended as provided in Subsection (3).

329 (3)

(a) Each year, the commission shall:

330 (i) disburse from the Citizenship Scholarship Fund all money deposited into the fund since the last
disbursement; and

332 (ii) transfer the money to the Utah Board of Higher Education for distribution to students in
accordance with Section 53H-11-416.

334 (b) The commission shall complete the transfer of funds to the Utah Board of Higher Education by
August 15 of each year.

322 Section 9. **Effective date.**

Effective Date.

This bill takes effect on May 6, 2026.

324 Section 10. **Retrospective Operation.**

The following sections have retrospective operation for a taxable year starting on or
after January 1, 2026:

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327 (1) Section 59-10-1304 (Effective 05/06/26) (Applies beginning 01/01/26); and

328 (2) Section 59-10-1324 (Effective 05/06/26) (Applies beginning 01/01/26).

3-4-26 12:19 PM