

HB0290S01 compared with HB0290

~~{Omitted text}~~ shows text that was in HB0290 but was omitted in HB0290S01

inserted text shows text that was not in HB0290 but was inserted into HB0290S01

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 **Child Tax Credit Amendments**
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Tracy J. Miller
Senate Sponsor: Lincoln Fillmore



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3 **LONG TITLE**

4 **General Description:**

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

6 **Highlighted Provisions:**

7 This bill:

8 ▶ expands eligibility for the child tax credit by increasing the thresholds for the income-based
phaseout~~{-}~~ ; and

10 ▶ includes a coordination clause to have the changes to Section 59-10-1047 in this bill
supersede the changes to that section in H.B. 210, Tax Penalties Amendments.

12 **Money Appropriated in this Bill:**

13 None

14 **Other Special Clauses:**

15 This bill provides a coordination clause.

16 This bill provides retrospective operation.

17 **Utah Code Sections Affected:**

18 AMENDS:

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19 **59-10-1047** , as last amended by Laws of Utah 2025, Chapter 407

20 **Utah Code Sections affected by Coordination Clause:**

21 **59-10-1047 (05/06/26)** , as last amended by Laws of Utah 2025, Chapter 407

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

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

25 **59-10-1047. Nonrefundable child tax credit.**

26 (1) As used in this section:

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

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

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

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

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

32 (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:

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

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

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

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

37 (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

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

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

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

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

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

52 (a) for a federal individual income tax return that is allowed a married filing separately status, ~~[\$27,000]~~ \$30,500;

54 (b) for a federal individual income tax return that is allowed a single filing status or head 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]~~ \$61,000.

64 Section 2. **Effective date.**

Effective Date.

This bill takes effect on May 6, 2026.

66 Section 3. **Retrospective Operation.**

Retrospective operation.

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

69 Section 4. **Coordinating H.B. 290 with H.B. 210.**

If H.B. 290, Child Tax Credit Amendments, and H.B. 210, Tax Penalties Amendments, both pass and become law, the Legislature intends that, on May 6, 2026, the amendments to Section 59-10-1047 in H.B. 290 supersede the amendments to Section 59-10-1047 in H.B. 210.

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