

**Part 13**  
**Individual Income Tax Contribution Act**

**59-10-1301 Title.**

This part is known as the "Individual Income Tax Contribution Act."

Enacted by Chapter 389, 2008 General Session

**59-10-1302 Definitions.**

As used in this part, "contribution" means a contribution a resident or nonresident individual makes on an individual income tax return as allowed by this part.

Enacted by Chapter 389, 2008 General Session

**59-10-1303 Contributions -- Amount -- Procedure for designating a contribution -- Joint return -- Contribution irrevocable.**

- (1) A resident or nonresident individual that makes a contribution under this part, other than Section 59-10-1311 or Section 59-10-1313, may designate as the contribution any whole dollar amount of \$1 or more.
- (2) If a resident or nonresident individual designating a contribution under this part other than Section 59-10-1311:
  - (a) is owed an individual income tax refund for the taxable year, the amount of the contribution under this part shall be deducted from the resident or nonresident individual's individual income tax refund; or
  - (b) is not owed an individual income tax refund for the taxable year, the resident or nonresident individual may remit a contribution under this part with the resident or nonresident individual's individual income tax return, except as provided in Section 59-10-1313.
- (3) If a husband and wife file a single individual income tax return jointly, a contribution under this part, other than Section 59-10-1311, shall be a joint contribution.
- (4) Except as provided in Subsection 59-10-1313(3)(c), a contribution under this part is irrevocable for the taxable year for which the resident or nonresident individual makes the contribution.

Amended by Chapter 251, 2009 General Session

**59-10-1304 Removal of designation and prohibitions on collection for certain contributions on income tax return -- Conditions for removal and prohibitions on collection -- Commission publication requirements.**

- (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.
  - (b) The following contributions apply to Subsection (1)(a):
    - (i) the contribution provided for in Section 59-10-1306;
    - (ii) the sum of the contributions provided for in Subsection 59-10-1307(1);
    - (iii) the contribution provided for in Section 59-10-1308;

- (iv) the contribution provided for in Section 59-10-1310;
  - (v) the contribution provided for in Section 59-10-1315;
  - (vi) the sum of the contributions provided for in:
    - (A) Section 59-10-1316; and
    - (B) Section 59-10-1317;
  - (vii) the contribution provided for in Section 59-10-1318; or
  - (viii) the contribution provided for in Section 59-10-1319.
- (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.
- (3)
- (a) Within a 30-day period after making 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.
  - (b) The list shall:
    - (i) be published on:
      - (A) the commission's website; and
      - (B) the public legal notice website in accordance with Section 45-1-101;
    - (ii) include a statement that the commission:
      - (A) is required to remove the contribution from the individual income tax return; and
      - (B) may not collect the contribution;
    - (iii) state the taxable year for which the removal described in Subsection (3)(a) takes effect; and
    - (iv) remain available for viewing and searching until the commission publishes a new list in accordance with this Subsection (3).

Amended by Chapter 111, 2016 General Session

Amended by Chapter 135, 2016 General Session

**59-10-1306 Homeless contribution -- Credit to Pamela Atkinson Homeless Account.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution to the Pamela Atkinson Homeless Account as provided in this part.
- (2) The commission shall:
  - (a) determine annually the total amount of contributions designated in accordance with this section; and
  - (b) credit the amount described in Subsection (2)(a) to the Pamela Atkinson Homeless Account created by Section 35A-8-603.

Amended by Chapter 212, 2012 General Session

**59-10-1307 Contributions for education.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this part to:
  - (a) the foundation of any school district if that foundation is exempt from federal income taxation under Section 501(c)(3), Internal Revenue Code; or

- (b) a school district described in Title 53A, Chapter 2, School Districts, if the school district has not established a foundation.
- (2) If a resident or nonresident individual designates an amount as a contribution under:
  - (a) Subsection (1)(a), but does not designate a particular school district foundation to receive the contribution, the contribution shall be made to the State Board of Education to be distributed to one or more associations of foundations:
    - (i) if those foundations that are members of the association are established in accordance with Section 53A-4-205; and
    - (ii) as determined by the State Board of Education; or
  - (b) Subsection (1)(b), but does not designate a particular school district to receive the contribution, the contribution shall be made to the State Board of Education.
- (3) The commission shall:
  - (a) determine annually the total amount of contributions designated to each entity described in Subsection (1) in accordance with this section; and
  - (b) subject to Subsection (2), credit the amounts described in Subsection (1) to the entities.

Amended by Chapter 144, 2016 General Session

**59-10-1308 Children's organ transplants contribution -- Credit to Kurt Oscarson Children's Organ Transplant Account.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution to the Kurt Oscarson Children's Organ Transplant Account created by Section 26-18a-4.
- (2) The commission shall:
  - (a) determine annually the total amount of contributions designated in accordance with this section; and
  - (b) credit the amount described in Subsection (2)(a) to the Kurt Oscarson Children's Organ Transplant Account created by Section 26-18a-4.

Amended by Chapter 278, 2010 General Session

**59-10-1310 Contribution to Cat and Dog Community Spay and Neuter Program Restricted Account.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
  - (a) deposited into the Cat and Dog Community Spay and Neuter Program Restricted Account created by Section 4-40-102; and
  - (b) distributed by the Department of Health as provided in Section 4-40-102.
- (2) The commission shall:
  - (a) determine annually the total amount of contributions designated in accordance with this section; and
  - (b) credit the amount described in Subsection (2)(a) to the Cat and Dog Community Spay and Neuter Program Restricted Account created by Section 4-40-102.

Amended by Chapter 369, 2012 General Session

**59-10-1311 Election Campaign Fund contribution -- Transfer from General Fund -- Form and procedure.**

- (1)
  - (a) A resident or nonresident individual, other than a nonresident alien, may designate on the resident or nonresident individual's individual income tax return a contribution of \$2 to the Election Campaign Fund created by Section 59-10-1312, if the resident or nonresident individual:
    - (i) has a liability under this chapter for a taxable year of \$2 or more; and
    - (ii) files a return under this chapter.
  - (b) The commission shall transfer \$2 from the General Fund to the Election Campaign Fund for each contribution made on an individual income tax return under this Subsection (1).
  - (c) The transfer described in Subsection (1)(b) shall be made from revenue generated from state sales and use tax revenues collected in accordance with Chapter 12, Sales and Use Tax Act.
- (2)
  - (a) A contribution under Subsection (1) may be made with respect to any taxable year at the time a resident or nonresident individual files a return for that taxable year.
  - (b) The commission shall include the contribution allowed by this section:
    - (i) on a return under this chapter; and
    - (ii) for any political party as defined by Section 20A-1-102 that has qualified as a political party in the first six months of the calendar year for which the return is prepared.
  - (c) The commission shall place a political party described in Subsection (2)(b) on a return described in Subsection (2)(b) in alphabetical order.
  - (d) The commission shall include on a return described in Subsection (2)(b):
    - (i) the option for a resident or nonresident individual to indicate that no contribution is to be made to any political party; and
    - (ii) a statement that a contribution a resident or nonresident individual, other than a nonresident alien, makes under this section may not:
      - (A) increase the resident or nonresident individual's tax liability under this chapter; or
      - (B) reduce the resident or nonresident individual's refund under this chapter.

Renumbered and Amended by Chapter 389, 2008 General Session

**59-10-1312 Election Campaign Fund -- Creation -- Funding for account -- Disbursement and distribution -- State treasurer requirement to provide a list of contributions designated to each political party.**

- (1)
  - (a) As used in this section, "fund" means the Election Campaign Fund created by this section.
  - (b) There is created an agency fund known as the "Election Campaign Fund."
  - (c) The fund shall consist of all amounts deposited to the fund in accordance with Section 59-10-1311.
- (2) On or before four months after the due date for filing a return required by this chapter in which a contribution is made in accordance with Section 59-10-1311, the state treasurer shall:
  - (a) disburse that portion of the amounts deposited in the fund since the last disbursement:
    - (i) that are designated for a political party; and
    - (ii) to the political party to which the amounts are designated; and
  - (b) provide to the political party described in Subsection (2)(a)(ii) a list disclosing, for each county, the total amount designated by resident or nonresident individuals, other than nonresident aliens, in that county.

Renumbered and Amended by Chapter 389, 2008 General Session

**59-10-1313 Contribution to a Utah Educational Savings Plan account.**

- (1)
  - (a) If a resident or nonresident individual is owed an individual income tax refund for the taxable year, the individual may designate on the resident or nonresident individual's income tax return a contribution to a Utah Educational Savings Plan account established under Title 53B, Chapter 8a, Utah Educational Savings Plan, as provided in this part.
  - (b) If a resident or nonresident individual is not owed an individual income tax refund for the taxable year, the individual may not designate on the resident or nonresident's individual income tax return a contribution to a Utah Educational Savings Plan account.
- (2)
  - (a) The commission shall send the contribution to the Utah Educational Savings Plan along with the following information:
    - (i) the amount of the individual income tax refund; and
    - (ii) the taxpayer's:
      - (A) name;
      - (B) Social Security number or taxpayer identification number; and
      - (C) address.
  - (b) The commission shall provide the taxpayer's telephone number and number of dependents claimed, as requested, to the Utah Educational Savings Plan.
  - (c) If a contribution to a Utah Educational Savings Plan account is designated in a single individual income tax return filed jointly by a husband and wife, the commission shall send the information described under Subsection (2)(a) or (b) for both the husband and wife to the Utah Educational Savings Plan.
- (3)
  - (a) If the taxpayer owns a Utah Educational Savings Plan account, the Utah Educational Savings Plan shall deposit the contribution into the account.
  - (b) If the taxpayer owns more than one Utah Educational Savings Plan account, the Utah Educational Savings Plan shall allocate the contribution among the accounts in equal amounts.
  - (c)
    - (i) If the taxpayer does not own a Utah Educational Savings Plan account, the Utah Educational Savings Plan shall send the taxpayer an account agreement.
    - (ii) If the taxpayer does not sign and return the account agreement by the date specified by the Utah Educational Savings Plan, the Utah Educational Savings Plan shall return the contribution to the taxpayer without any interest or earnings.
- (4) For the purpose of determining interest on an overpayment or refund under Section 59-1-402, no interest accrues after the commission sends the contribution to the Utah Educational Savings Plan.

Amended by Chapter 94, 2015 General Session

**59-10-1315 Contribution to Canine Body Armor Restricted Account.**

- (1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2011, a resident or nonresident individual that files an individual income tax return under this

chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:

- (a) deposited into the Canine Body Armor Restricted Account created in Section 53-16-201; and
  - (b) expended as provided in Title 53, Chapter 16, Canine Body Armor Restricted Account Act.
- (2) The commission shall:
- (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Canine Body Armor Restricted Account created in Section 53-16-201.

Enacted by Chapter 294, 2011 General Session

**59-10-1316 Contribution to Youth Development Organization Restricted Account.**

- (1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2013, a resident or nonresident individual who files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
- (a) deposited into the Youth Development Organization Restricted Account created in Section 35A-8-1903; and
  - (b) expended as provided in Title 35A, Chapter 8, Part 19, Youth Development Organization Restricted Account Act.
- (2) The commission shall:
- (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Youth Development Organization Restricted Account.

Enacted by Chapter 338, 2013 General Session

**59-10-1317 Contribution to Youth Character Organization Restricted Account.**

- (1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2013, a resident or nonresident individual who files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
- (a) deposited into the Youth Character Organization Restricted Account created in Section 35A-8-2003; and
  - (b) expended as provided in Title 35A, Chapter 8, Part 20, Youth Character Organization Restricted Account Act.
- (2) The commission shall:
- (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Youth Character Organization Restricted Account.

Enacted by Chapter 338, 2013 General Session

***Contingently Superseded 7/1/2017***

**59-10-1318 Contribution to Invest More for Education Account.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
  - (a) deposited into the Invest More for Education Account; and
  - (b) expended as provided in Subsection 53A-16-101(4).
- (2) The commission shall:
  - (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Invest More for Education Account created in Subsection 53A-16-101(4).

Enacted by Chapter 235, 2013 General Session

***Contingently Effective 7/1/2017***

**59-10-1318 Contribution to Invest More for Education Account.**

- (1) Except as provided in Section 59-10-1304, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
  - (a) deposited into the Invest More for Education Account; and
  - (b) expended as provided in Section 53A-16-115.
- (2) The commission shall:
  - (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Invest More for Education Account created in Section 53A-16-115.

Amended by Chapter 172, 2016 General Session

**59-10-1319 Contribution to Clean Air Fund.**

- (1)
  - (a) There is created an agency fund known as the "Clean Air Fund."
  - (b) The fund shall consist of all amounts deposited into the fund in accordance with Subsection (2).
- (2) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2017, a resident or nonresident individual who files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:
  - (a) deposited into the Clean Air Fund; and
  - (b) expended as provided in Subsection (3).
- (3)
  - (a) At least once each year, the commission shall disburse from the Clean Air Fund all money deposited into the fund since the last disbursement.
  - (b) The commission shall disburse money under Subsection (3)(a) to the Division of Air Quality for the purpose of:
    - (i) providing money for grants to individuals or organizations in the state to fund activities intended to improve air quality in the state; or
    - (ii) enhancing programs designed to educate the public about the importance of air quality to the health, well-being, and livelihood of individuals in the state.

Enacted by Chapter 111, 2016 General Session