

Superseded 5/8/2018

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

(1) As used in this section:

- (a) "Dependent adult with a disability" means an individual who:
 - (i) a claimant claims as a dependent under Section 151, Internal Revenue Code, on the claimant's federal individual income tax return for the taxable year;
 - (ii) is not the claimant or the claimant's spouse; and
 - (iii) is:
 - (A) 18 years of age or older;
 - (B) eligible for services under Title 62A, Chapter 5, Services for People with Disabilities; and
 - (C) not enrolled in an education program for students with disabilities that is authorized under Section 53A-15-301.
- (b) "Dependent child with a disability" means an individual 21 years of age or younger who:
 - (i) a claimant claims as a dependent under Section 151, Internal Revenue Code, on the claimant's federal individual income tax return for the taxable year;
 - (ii) is not the claimant or the claimant's spouse; and
 - (iii) is:
 - (A) an eligible student with a disability; or
 - (B) identified under guidelines of the Department of Health as qualified for Early Intervention or Infant Development Services.
- (c) "Eligible student with a disability" means an individual who is:
 - (i) diagnosed by a school district representative under rules the State Board of Education adopts in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, as having a disability classified as autism, deafness, preschool developmental delay, dual sensory impairment, hearing impairment, intellectual disability, multidisability, orthopedic impairment, other health impairment, traumatic brain injury, or visual impairment;
 - (ii) not receiving residential services from the Division of Services for People with Disabilities created under Section 62A-5-102 or a school established under Title 53A, Chapter 25b, Utah Schools for the Deaf and the Blind; and
 - (iii)
 - (A) enrolled in an education program for students with disabilities that is authorized under Section 53A-15-301; or
 - (B) a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson Smith Scholarships for Students with Special Needs Act.
- (d) "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.
- (e) "Joint filing status" means:
 - (i) a husband and wife who file a single return jointly under this chapter for a taxable year; or
 - (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.
- (f) "Single filing status" means:
 - (i) a single individual who files a single federal individual income tax return for the taxable year;
or
 - (ii) a married individual who:
 - (A) does not file a single federal individual income tax return jointly with that married individual's spouse for the taxable year; and
 - (B) files a single federal individual income tax return for the taxable year.

- (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 equal to the sum of:
 - (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
 - (ii) for a claimant that itemizes deductions on the claimant's federal individual income tax return for the taxable year, the product of:
 - (A) the difference between:
 - (I) the amount the claimant deducts as allowed as an itemized deduction on the claimant's federal individual income tax return for that taxable year; and
 - (II) any amount of state or local income taxes the claimant deducts as allowed as an itemized deduction on the claimant's federal individual income tax return for that taxable year; and
 - (B) 6%; and
 - (b) the product of:
 - (i) 75% of the total amount the claimant deducts as allowed as a personal exemption deduction on the claimant's federal individual income tax return for that taxable year, plus an additional 75% of the amount the claimant deducts as allowed as a personal exemption deduction on the claimant's federal individual income tax return for that taxable year with respect to each dependent adult with a disability or dependent child with a disability; and
 - (ii) 6%.
- (3) A claimant may not carry forward or carry back a tax credit under this section.
- (4) The tax credit allowed by Subsection (2) shall be reduced by \$.013 for each dollar by which a claimant's state taxable income exceeds:
 - (a) for a claimant who has a single filing status, \$12,000;
 - (b) for a claimant who has a head of household filing status, \$18,000; or
 - (c) for a claimant who has a joint filing status, \$24,000.
- (5)
 - (a) For taxable years beginning on or after January 1, 2009, the commission shall increase or decrease the following dollar amounts 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 2007:
 - (i) the dollar amount listed in Subsection (4)(a); and
 - (ii) the dollar amount listed in Subsection (4)(b).
 - (b) After the commission increases or decreases the dollar amounts listed in Subsection (5)(a), the commission shall round those dollar amounts listed in Subsection (5)(a) to the nearest whole dollar.
 - (c) After the commission rounds the dollar amounts as required by Subsection (5)(b), the commission shall increase or decrease the dollar amount listed in Subsection (4)(c) so that the dollar amount listed in Subsection (4)(c) is equal to the product of:
 - (i) the dollar amount listed in Subsection (4)(a); and
 - (ii) two.
 - (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.