

59-10-104.1 Exemption from taxation.

(1) For purposes of this section:

(a) "Personal exemptions" means the total exemption amount an individual is allowed to claim for the taxable year under Section 151, Internal Revenue Code, for:

- (i) the individual;
- (ii) the individual's spouse; and
- (iii) the individual's dependents.

(b) "Standard deduction":

- (i) means the standard deduction an individual is allowed to claim for the taxable year under Section 63, Internal Revenue Code; and
- (ii) notwithstanding Subsection (1)(b)(i), does not include an additional amount allowed under Section 63(f), Internal Revenue Code, for an individual or an individual's spouse who is:
 - (A) blind; or
 - (B) 65 years of age or older.

(2) For taxable years beginning on or after January 1, 2002, an individual is exempt from a tax imposed by Section 59-10-104 or 59-10-116 if the individual's adjusted gross income on the individual's federal individual income tax return for the taxable year is less than or equal to the sum of the individual's:

- (a) personal exemptions for that taxable year; and
- (b) standard deduction for that taxable year.

Amended by Chapter 389, 2008 General Session