

**59-10-1103 Tax credit for pass-through entity taxpayer.**

- (1) As used in this section:
  - (a) "Pass-through entity" is as defined in Section 59-10-1402.
  - (b) "Pass-through entity taxpayer" is as defined in Section 59-10-1402.
- (2) A pass-through entity taxpayer may claim a refundable tax credit against the tax otherwise due under this chapter if that pass-through entity taxpayer is a:
  - (a) claimant;
  - (b) estate; or
  - (c) trust.
- (3) The tax credit described in Subsection (2) is equal to the amount paid or withheld by the pass-through entity on behalf of the pass-through entity taxpayer described in Subsection (2) in accordance with Section 59-10-1403.2.
- (4) A pass-through entity taxpayer may not claim a tax credit under this section for an amount for which the pass-through entity taxpayer claims a tax credit under Section 59-7-614.4.

Amended by Chapter 312, 2009 General Session