

59-10-1104 Tax credit for adoption of a child who has a special need.

- (1) As used in this section, a "child who has a special need" means a child who meets at least one of the following conditions:
 - (a) the child is five years of age or older;
 - (b) the child:
 - (i) is under the age of 18; and
 - (ii) has a physical, emotional, or mental disability; or
 - (c) the child is a member of a sibling group placed together for adoption.
- (2)
 - (a) Subject to the other provisions of this section, a claimant who adopts a child who has a special need may claim a refundable tax credit of \$1,000:
 - (i) for a child who has a special need who the claimant adopts;
 - (ii) on the claimant's individual income tax return for the taxable year; and
 - (iii) against taxes otherwise due under this chapter.
 - (b) A tax credit under this section may not exceed \$1,000 per return for a taxable year.
- (3) For a claimant to qualify for the tax credit described in Subsection (2) for an adoption:
 - (a) the order that grants the adoption shall be issued:
 - (i) on or after January 1, 2013; and
 - (ii) by:
 - (A) a court of competent jurisdiction of this state or another state; or
 - (B) a foreign country;
 - (b) the claimant shall be a resident of this state on the date the order described in Subsection (3)(a) is issued; and
 - (c) for an adoption made by a foreign country, the adoption shall be registered in accordance with Section 78B-6-142.
- (4)
 - (a) For an adoption for which a court of competent jurisdiction of this state or another state issues the order described in Subsection (3)(a), a claimant may claim a tax credit for the taxable year for which the adoption order becomes final.
 - (b) For an adoption for which a foreign country issues the order described in Subsection (3)(a), a claimant may claim a tax credit for the taxable year for which a court of competent jurisdiction in this state orders the state registrar to file the adoption order issued by the foreign country.
- (5) The credit provided for in this section may not be carried forward or carried back.
- (6) Nothing in this section shall affect the ability of any claimant who adopts a child who has a special need to receive adoption assistance under Section 62A-4a-907.

Amended by Chapter 414, 2013 General Session