

**Effective 5/10/2016**

**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