

59-10-1308 Children's organ transplants contribution -- Credit to Kurt Oscarson Children's Organ Transplant Account.

- (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 to the Kurt Oscarson Children's Organ Transplant Account created by Section 26-18a-4.
- (2) The commission shall:
 - (a) determine annually the total amount of contributions designated in accordance with this section; and
 - (b) credit the amount described in Subsection (2)(a) to the Kurt Oscarson Children's Organ Transplant Account created by Section 26-18a-4.

Amended by Chapter 278, 2010 General Session