

59-10-1311 Election Campaign Fund contribution -- Transfer from General Fund -- Form and procedure.

- (1)
 - (a) A resident or nonresident individual, other than a nonresident alien, may designate on the resident or nonresident individual's individual income tax return a contribution of \$2 to the Election Campaign Fund created by Section 59-10-1312, if the resident or nonresident individual:
 - (i) has a liability under this chapter for a taxable year of \$2 or more; and
 - (ii) files a return under this chapter.
 - (b) The commission shall transfer \$2 from the General Fund to the Election Campaign Fund for each contribution made on an individual income tax return under this Subsection (1).
 - (c) The transfer described in Subsection (1)(b) shall be made from revenue generated from state sales and use tax revenues collected in accordance with Chapter 12, Sales and Use Tax Act.
- (2)
 - (a) A contribution under Subsection (1) may be made with respect to any taxable year at the time a resident or nonresident individual files a return for that taxable year.
 - (b) The commission shall include the contribution allowed by this section:
 - (i) on a return under this chapter; and
 - (ii) for any political party as defined by Section 20A-1-102 that has qualified as a political party in the first six months of the calendar year for which the return is prepared.
 - (c) The commission shall place a political party described in Subsection (2)(b) on a return described in Subsection (2)(b) in alphabetical order.
 - (d) The commission shall include on a return described in Subsection (2)(b):
 - (i) the option for a resident or nonresident individual to indicate that no contribution is to be made to any political party; and
 - (ii) a statement that a contribution a resident or nonresident individual, other than a nonresident alien, makes under this section may not:
 - (A) increase the resident or nonresident individual's tax liability under this chapter; or
 - (B) reduce the resident or nonresident individual's refund under this chapter.

Renumbered and Amended by Chapter 389, 2008 General Session