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