

***(Contingently Superseded)***

***Superseded 7/1/2017***

**59-10-1318 Contribution to Invest More for Education 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 as provided in this section to be:
  - (a) deposited into the Invest More for Education Account; and
  - (b) expended as provided in Subsection 53A-16-101(4).
- (2) The commission shall:
  - (a) determine the total amount of contributions designated in accordance with this section for a taxable year; and
  - (b) credit the amount described in Subsection (2)(a) to the Invest More for Education Account created in Subsection 53A-16-101(4).

Enacted by Chapter 235, 2013 General Session