

78B-12-217 Award of tax exemption for dependent children.

- (1) No presumption exists as to which parent should be awarded the right to claim a child or children as exemptions for federal and state income tax purposes. Unless the parties otherwise stipulate in writing, the court or administrative agency shall award in any final order the exemption on a case-by-case basis.
- (2) In awarding the exemption, the court or administrative agency shall consider:
 - (a) as the primary factor, the relative contribution of each parent to the cost of raising the child; and
 - (b) among other factors, the relative tax benefit to each parent.
- (3) Notwithstanding Subsection (2), the court or administrative agency may not award any exemption to the noncustodial parent if that parent is not current in his child support obligation, in which case the court or administrative agency may award an exemption to the custodial parent.
- (4) An exemption may not be awarded to a parent unless the award will result in a tax benefit to that parent.

Renumbered and Amended by Chapter 3, 2008 General Session