

1 **TAX CREDIT FOR PURCHASE OF**
2 **ASSISTIVE TECHNOLOGY**

3 1998 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Craig L. Taylor**

6 AN ACT RELATING TO THE INDIVIDUAL INCOME TAX ACT; PROVIDING A TAX
7 CREDIT FOR PURCHASES OF ASSISTIVE TECHNOLOGY; AND PROVIDING FOR
8 RETROSPECTIVE OPERATION.

9 This act affects sections of Utah Code Annotated 1953 as follows:

10 ENACTS:

11 **59-10-131**, Utah Code Annotated 1953

12 *Be it enacted by the Legislature of the state of Utah:*

13 Section 1. Section **59-10-131** is enacted to read:

14 **59-10-131. Nonrefundable credit for purchases of assistive technology.**

15 (1) As used in this section "assistive technology" is as defined in Section 70A-2-802.

16 (2) For taxable years beginning on or after January 1, 1998, a taxpayer may claim a
17 nonrefundable tax credit against the taxpayer's liability under this chapter equal to 20% of the
18 purchase price paid by the taxpayer for assistive technology.

19 (3) The nonrefundable credit under Subsection (2) may be claimed by a taxpayer only in
20 the taxable year in which the taxpayer purchases assistive technology for which the credit is
21 claimed.

22 Section 2. **Retrospective operation.**

23 This act has retrospective operation for taxable years beginning on or after January 1, 1998.

Legislative Review Note
as of 2-10-98 3:04 PM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel