

**INDIVIDUAL INCOME TAX CREDIT FOR
VOLUNTEERS IN SCHOOLS**

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Kory M. Holdaway

This act modifies the Individual Income Tax Act by providing a credit for voluntarily participating in qualified volunteer activities at a school. This act has retrospective operation for taxable years beginning on or after January 1, 2001.

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

ENACTS:

59-10-133, Utah Code Annotated 1953

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

Section 1. Section **59-10-133** is enacted to read:

59-10-133. Nonrefundable credit for qualified volunteer activities at a school.

(1) As used in this section:

(a) "Educator":

(i) for a public school, is as defined in Section 53A-6-103; and

(ii) for a private school, is a person who acts in a capacity similar to an educator as defined for a public school.

(b) "Qualified volunteer activities" means that:

(i) a person assists an educator of a school in:

(A) providing direct instruction to students;

(B) preparing to provide direct instruction to students; or

(C) accompanying an educator on a field trip or other educational activity in which students participate; and

(ii) the person provides the assistance described in Subsection (1)(b)(i) without compensation.



28 (c) (i) "School" means a public or private program that provides educational services to
29 one or more of grades kindergarten through 12.

30 (ii) "School" does not include a home school.

31 (d) "School volunteer certificate" means a certificate that:

32 (i) is developed by the commission;

33 (ii) is provided to schools by the commission;

34 (iii) is issued by a school to a taxpayer who provides qualified volunteer activities at the
35 school; and

36 (iv) states the number of hours during the taxable year that the taxpayer participated in
37 qualified volunteer activities.

38 (2) (a) For taxable years beginning on or after January 1, 2001, if a taxpayer provides
39 qualified volunteer activities during a taxable year, the taxpayer may claim a nonrefundable tax
40 credit against taxes imposed by this chapter subject to the requirements and limitations of this
41 section.

42 (b) The tax credit provided for in Subsection (2)(a) shall be an amount equal to the lesser
43 of:

44 (i) \$200; or

45 (ii) the product of:

46 (A) the number of hours that the taxpayer participated in qualified volunteer activities
47 during the taxable year; and

48 (B) \$6.

49 (c) The tax credit provided for in Subsection (2)(a):

50 (i) may be claimed only for the taxable year that the taxpayer provides the qualified
51 volunteer activities; and

52 (ii) may not be carried forward or carried back.

53 (3) (a) A school shall issue a taxpayer who provides qualified volunteer activities for the
54 school a school volunteer certificate by no later than 30 days after the last day of the calendar year
55 during which the taxpayer provided the qualified volunteer activities.

56 (b) A taxpayer shall attach a copy of the school volunteer certificate to any return upon
57 which the taxpayer claims a tax credit under this section.

58 **Section 2. Retrospective operation.**

59 This act has retrospective operation for taxable years beginning on or after January 1, 2001.

Legislative Review Note
as of 2-6-01 6:49 PM

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

Office of Legislative Research and General Counsel