

**INDIVIDUAL INCOME TAX - ELECTION  
CAMPAIGN FUND DESIGNATION**

2001 GENERAL SESSION

STATE OF UTAH

**Sponsor: Neil A. Hansen**

**This act modifies the Individual Income Tax Act by increasing the election campaign fund designation from \$2 to \$5, and making technical changes. This act takes effect for taxable years beginning on or after January 1, 2002.**

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

AMENDS:

**59-10-547**, as last amended by Chapter 269, Laws of Utah 1998

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

Section 1. Section **59-10-547** is amended to read:

**59-10-547. Election Campaign Fund designations -- Transfer from General Fund --  
Form and procedure.**

(1) (a) ~~Every~~ Subject to Subsection (1)(b), for taxable years beginning on or after January 1, 2002, an individual other than a nonresident alien [whose] having for a taxable year an income tax liability[~~, less any credit allowed by this chapter, for any taxable year is \$2]~~ under this chapter of \$5 or more may designate that [~~\$2~~] \$5 from the General Fund as provided in this section be paid into the Election Campaign Fund established under Section 59-10-548.

(b) For purposes of Subsection (1)(a), an individual's income tax liability shall be calculated after subtracting any credits the individual is allowed under this chapter.

~~(b)~~ (c) (i) The commission shall transfer [~~\$2~~] \$5 from the General Fund to the Election Campaign Fund for each campaign designation made on an individual income tax return.

~~(c)~~ (ii) The [transfer] revenue transferred in accordance with Subsection (1) shall [come] be from revenue generated from the state sales and use tax under Subsection 59-12-103(2)(a)(i) or (2)(b)(i).



28 (2) (a) A designation under Subsection (1) may be made with respect to any taxable year  
29 at the time ~~[of filing the]~~ the individual files an individual income tax return for that taxable year.

30 (b) The ~~[form for the]~~ commission shall include on the individual income tax return ~~[shall~~  
31 ~~be prepared by the commission to include]~~ a provision for a campaign contribution designation for  
32 any political party as defined by Section 20A-1-102 that has qualified as a political party in the first  
33 six months of the calendar year for which the return is prepared.

34 (c) The political parties described in Subsection (2)(b) shall be placed on the ~~[form]~~  
35 individual income tax return in alphabetical order.

36 (d) ~~[Any]~~ An individual ~~[who chooses to designate funds]~~ designating revenue to the  
37 Election Campaign Fund shall ~~[place a check mark opposite the name of]~~ select on the individual  
38 income tax return the particular political party ~~[on the form provided by the commission]~~ to receive  
39 the revenue.

40 (e) The ~~[form]~~ individual income tax return shall also ~~[contain a box in which the taxpayer~~  
41 ~~can]~~ allow an individual to indicate that ~~[no contribution is to]~~ a designation may not be made on  
42 behalf of the individual to any political party for the taxable year.

43 **Section 2. Effective date.**

44 This act takes effect for taxable years beginning on or after January 1, 2002.

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**Legislative Review Note**  
**as of 2-14-01 10:22 AM**

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

**Office of Legislative Research and General Counsel**