

1 **REAUTHORIZATION OF INDIVIDUAL**
2 **INCOME TAX CREDIT - TUTORING**
3 **DISABLED DEPENDENTS**

4 2002 GENERAL SESSION

5 STATE OF UTAH

6 **Sponsor: Judy Ann Buffmire**

7 **This act modifies the Individual Income Tax Act to reauthorize tutoring tax credits for**
8 **disabled dependents for an additional seven years.**

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

10 AMENDS:

11 **59-10-130**, as enacted by Chapter 291, Laws of Utah 1996

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

13 Section 1. Section **59-10-130** is amended to read:

14 **59-10-130. Tutoring tax credits for disabled dependents.**

15 (1) For purposes of this section:

16 (a) "Disabled dependent" means a person who:

17 (i) is disabled under Section 53A-15-301;

18 (ii) attends a public or private kindergarten, elementary, or secondary school; and

19 (iii) is eligible to receive disability program monies under Section 53A-17a-111.

20 (b) (i) "Tutoring" means educational services:

21 (A) approved by an individual education plan team [~~and~~];

22 (B) provided to a disabled dependent; and

23 (C) that supplement classroom instruction the disabled dependent described in Subsection

24 (1)(b)(i)(B) receives at a public or private kindergarten, elementary, or secondary school in the
25 state.

26 (ii) "Tutoring" does not include:

27 (A) purchases of instructional books and material; [~~and~~] or



28 (B) payments for attendance at extracurricular activities including sporting events, musical
29 or dramatic events, speech activities, or driver education.

30 (2) (a) Except as provided in Subsection (2)(b), for taxable years beginning on or after
31 January 1, 1996, [~~through~~] but beginning **h ON OR h** before December 31, [~~2002~~] 2009, a taxpayer
31a [~~entitled~~]
32 allowed to claim a disabled dependent as a dependent under this section may claim for each
33 disabled dependent a nonrefundable tutoring tax credit in an amount equal to 25% of the costs paid
34 by the taxpayer for tutoring the disabled dependent.

35 (b) The nonrefundable tutoring tax credit under Subsection (2)(a) may not exceed \$100.

36 (3) The nonrefundable tutoring tax credit under Subsection (2) may be claimed by a
37 taxpayer only in the taxable year in which the taxpayer pays the tutoring costs for which the credit
38 is claimed.

Legislative Review Note
as of 1-15-02 5:07 PM

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

Office of Legislative Research and General Counsel