

**REAUTHORIZATION OF INDIVIDUAL
INCOME TAX CREDIT - TUTORING
DISABLED DEPENDENTS**

2002 GENERAL SESSION

STATE OF UTAH

Sponsor: Judy Ann Buffmire

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

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

AMENDS:

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

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

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

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

(1) For purposes of this section:

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

- (i) is disabled under Section 53A-15-301;
- (ii) attends a public or private kindergarten, elementary, or secondary school; and
- (iii) is eligible to receive disability program monies under Section 53A-17a-111.

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

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

(B) provided to a disabled dependent; and

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

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

(ii) "Tutoring" does not include:

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

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

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

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

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