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RESOLUTION ON TUITION TAX CREDIT

BALLOT OPINION QUESTION

2003 GENERAL SESSION

STATE OF UTAH

Sponsor: Sheryl L. Allen

This concurrent resolution of the Legislature and the Governor directs the Lieutenant Governor to place a nonbinding opinion question relating to education funding through the use of a tuition tax credit to a vote of the people of Utah.

Be it resolved by the Legislature of the state of Utah, the Governor concurring therein:

WHEREAS, Utah law allows the Governor and Legislature to place nonbinding statewide opinion questions on the ballot by passing a concurrent resolution;

WHEREAS, the Legislature and the Governor believe that the voters of Utah should have an opportunity to express their opinion on significant questions of public policy; and

WHEREAS, questions about the use of public tax dollars or potential tax dollars to fund private and religious education is a significant change of public policy:

NOW, THEREFORE, BE IT RESOLVED that the Legislature, the Governor concurring therein, directs the Lieutenant Governor of Utah to submit the following opinion question to the legal voters of Utah at the general election to be held November 2, 2004:

h [1. ~~Utah law presently requires that state income and other taxes are restricted to support public elementary, secondary, and higher education.~~]

1. UTAH VOTERS ADOPTED A CONSTITUTIONAL AMENDMENT IN 1946 WHICH IS STILL IN EFFECT AND WHICH PROVIDES, "ALL REVENUE RECEIVED FROM TAXES ON INCOME . . . SHALL BE ALLOCATED TO THE SUPPORT OF THE PUBLIC SCHOOL SYSTEM" AND IN 1996, UTAH VOTERS AMENDED THE CONSTITUTION TO ALLOW INCOME TAX RECEIPTS TO FUND BOTH HIGHER EDUCATION AND PUBLIC EDUCATION. h

2. Programs which provide public funding for families to send their children to private elementary and secondary schools have generated considerable debate nationwide.

h 3. TO CLARIFY ISSUES, A RATIFICATION OF THE VOTERS IS DESIRED CONCERNING A PRIVATE SCHOOL TUITION TAX CREDIT THAT REDUCES THE AMOUNT OF INCOME TAX h



22c **REVENUE WHICH WOULD OTHERWISE FLOW TO PUBLIC SCHOOLS.**

22d **4. TO THE EXTENT THAT TUITION TAX CREDITS REDUCE THE REVENUE AVAILABLE TO**
22e **PUBLIC EDUCATION, IT MAY ADVERSELY AFFECT PUBLIC EDUCATION'S ABILITY TO FUND FIXED**
22f **COSTS.**

23 **5.** Based upon the explanation above, the Legislature and the Governor hereby
submit

24 to the voters of Utah for their opinion the following question:

25 "Should Utah's public tax dollars or potential tax dollars be used to fund private **and**
26 **religious]** education through the use of a tuition tax credit?

27 YES

Legislative Review Note
as of **1-14-03 2:47 PM**

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

Office of Legislative Research and General Counsel

State Impact

It is estimated that publishing costs to present requirements of this resolution on the ballot will cost \$3,000 from the General Fund in FY 2005.

	<u>FY 04 Approp.</u>	<u>FY 05 Approp.</u>	<u>FY 04 Revenue</u>	<u>FY 05 Revenue</u>
General Fund	\$0	\$3,000	\$0	\$0
TOTAL	\$0	\$3,000	\$0	\$0

Individual and Business Impact

No fiscal impact.
