



## UTAH STATE SENATE

319 STATE CAPITOL • SALT LAKE CITY, UTAH 84114 • (801) 538-1035 • FAX (801) 538-1414

February 3, 2004

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 139**, **INDIVIDUAL INCOME TAX - NONRESIDENT INCOME AMENDMENTS**, by Senator C. Bramble, with the following amendments:

1. *Page 1, Line 12:*

12       ▶ provides and modifies definitions;

2. *Page 2, Line 29:*

29       **59-10-116. Tax on nonresident** ~~[[individual's state taxable income-]]~~ individual -- Calculation --

3. *Page 2, Lines 40 through 42:*

40   the compensation the servicemember receives for military service if the servicemember is ~~[[:~~

41   — ~~(A) a nonresident; and~~

42   — ~~(B)]]~~   serving in compliance with military orders; and

4. *Page 2, Lines 43 through 53:*

43       ~~[(b)]~~ (d) " unapportioned state ~~[[taxable income-]]~~ tax " means the product of the:

Bill Number



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44 (i) difference between:  
45 (A) a nonresident individual's~~[(i)]~~ federal taxable income, as defined in Section  
46 59-10-111, with the modifications, subtractions, and adjustments provided for in Section  
47 59-10-114; and  
48 (B) if the nonresident individual described in Subsection (1)(d)(i)(A) is a  
49 servicemember, compensation the servicemember receives for military service if the  
50 servicemember is ~~[[~~  
51 ~~(F) a nonresident; and~~  
52 ~~(H)]~~ servicing in compliance with military orders; and  
53 (ii) tax rate imposed under Section 59-10-104.

5. Page 2, Lines 54 through 57:

54 (2) ~~[[(a)]]~~ Except as provided in Subsection (3), a tax is imposed ~~[[as~~  
55 ~~provided in this~~  
56 ~~section on the state taxable income calculated under this section of ]]~~ on a  
57 nonresident individual ~~[[~~  
58 ~~(b) The tax under this section shall be calculated by multiplying ]]~~ in an  
59 ~~amount equal to the product of~~ the nonresident  
60 individual's :  
61 ~~(a) unapportioned~~ state ~~[[taxable income by the nonresident~~  
62 ~~individual's ]]~~ tax; and  
63 ~~(b)~~ state income tax percentage.

Respectfully,

Curtis S. Bramble  
Committee Chair

Voting: 6-0-2

3 SB0139.SCI.WPD bhowe/BRH RLR/BRH 2/3/04 9:57 am

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