



UTAH STATE SENATE

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January 25, 2005

Mr. President:

The Revenue and Taxation Committee reports a favorable recommendation on **S.B. 125**, AMENDMENTS TO INDIVIDUAL INCOME TAX CREDIT FOR SPECIAL NEEDS ADOPTIONS, by Senator P. Hellewell, with the following amendments:

1. *Page 1, Lines 13 through 14:*

- 13 ▶ amends the definition of "child who has a special need";
 ▶ requires that an adoption occur in this state for a taxpayer to be eligible for a tax credit;
- 14 ▶ provides that a taxpayer may not claim a tax credit if the taxpayer adopts a child of

2. *Page 2, Lines 40 through 47:*

- 40 (2) [~~For~~] Except as provided in Subsection (3), for taxable years beginning on or after
41 January 1, [~~2001~~] 2005, a taxpayer who adopts in this state a child who has a special need may claim on the
42 taxpayer's individual income tax return for the taxable year a refundable credit of \$1,000
43 against taxes otherwise due under this chapter for:
44 (a) adoptions for which a court issues an order granting the adoption on or after
45 January 1, [~~2001~~] 2005;
46 (b) the taxable year during which a court issues an order granting the adoption; and

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47 (c) each child who has a special need whom the taxpayer adopts.

Respectfully,

Curtis S. Bramble
Committee Chair

Voting: 5-0-3

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