

S.B. 195
CHILD SUPPORT GUIDELINES

Senator **Lyle W. Hillyard** proposes the following amendments:

1. *Page 4, Lines 116 through 118:*

116 78-45-7.2. Application of guidelines -- Rebuttal.
117 (1) The guidelines apply to any judicial or administrative order establishing or
118 modifying an award of child support entered on or after ~~{July 1, 1989}~~ January 1, 2007 . Orders
entered prior to January 1, 2007 may not be adjusted to the guidelines in effect after January 1, 2007
unless both parties' income has increase by at least 10% since the entry of the last order of support.

2. *Page 7, After Line 196, insert:*

(11) The court may, upon a finding that the custodial parent has significantly interfered with the relationship between the noncustodial parent and the child, order that a portion of the child support be used to repair the relationship.

3. *Page 25, Line 764 through Page 26, Line 781:*

764 78-45-7.21. Award of tax exemption for dependent children.
765 (1) ~~{No presumption exists as to which parent should be awarded the right to claim a~~
766 ~~child or children as exemptions for federal and state income tax purposes. Unless the parties~~
767 ~~otherwise stipulate in writing, the court [or administrative agency] shall award in any final~~
768 ~~order the exemption on a case-by-case basis.}~~ For federal and state income purposes, the parties shall
divide the children evenly. If there is an odd number of children, the custodial parent shall claim the
greater number of children in even years, and the noncustodial parent shall claim the greater number of
children in odd years.

769 ~~{(2) In awarding the exemption, the court [or administrative agency] shall consider:~~
770 ~~—— (a) [as the primary factor,] the relative contribution of each parent to the cost of raising~~
771 ~~the child; [and]~~
772 ~~—— (b) [among other factors,] the relative tax benefit to each parent[.]; and~~
773 ~~—— (c) that the child support guidelines tables incorporate the presumption that the~~
774 ~~custodial parent claims the children for tax purposes and the noncustodial parent's tax filing~~
775 ~~status is single with no dependents.~~

776 ~~—— (3)-}~~ (2) ~~{ Notwithstanding Subsection (2), the court }~~ [or administrative agency] A
noncustodial parent who has been given timely notice of obligations due under the order but has not
fulfilled those obligations may not claim

777 ~~{award}~~ any exemption ~~{to the noncustodial parent if that parent is not current in his child~~
 ~~support~~
778 ~~obligation, in which case the court[or administrative agency] may award an exemption to}~~ . except
 with the written consent of the
779 custodial parent.
780 ~~{(4) An exemption may not be awarded to a parent unless the award will result in a tax~~
781 ~~benefit to that parent.}~~