

2nd Sub. S.B. 23
CHILD SUPPORT GUIDELINES

Representative **Gordon E. Snow** proposes the following amendments:

1. *Page 28, Lines 849 through 856*
Senate 2nd Reading Amendments
1-22-2007:

849 78-45-7.21. Award of tax exemption for dependent children.
850 (1) ~~{ For federal and state income tax purposes, the parties shall divide the children~~
851 ~~evenly. If there is an odd number of children, the custodial parent shall claim the greater~~
852 ~~number of children in even years, and the noncustodial parent shall claim the greater number of~~
853 ~~children in odd years.}~~ The noncustodial parent shall be entitled to claim all dependent children as
exemptions for federal and state tax purposes.
854 (2) ~~{A}~~ Notwithstanding Subsection (1), a noncustodial parent who has been given timely
notice of obligations due under
855 ~~{the}~~ a child support order but has not fulfilled those obligations may not claim any exemption,
except with the
856 written consent of the custodial parent.