

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

Representative **Julie Fisher** proposes the following amendments:

1. *Page 2, Lines 44 through 45:*

44 { ~~REPEALS AND REENACTS:~~
45 ~~78-45-7.21, as enacted by Chapter 118, Laws of Utah 1994~~ }

2. *Page 28, Lines 848 through 858*
Senate 2nd Reading Amendments
1-22-2007:

848 { ~~Section \hat{S} \rightarrow [10] $\hat{9}$ \leftarrow \hat{S} . Section 78-45-7.21 is repealed and reenacted to read:~~
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.~~
854 ~~(2) A noncustodial parent who has been given timely notice of obligations due under~~
855 ~~the order but has not fulfilled those obligations may not claim any exemption, except with the~~
856 ~~written consent of the custodial parent. }~~
857 Section { ~~11~~ } 9 . Effective date.
858 This bill takes effect on July 1, 2007.