



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 14, 2008

Mr. Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 360**,
INDIVIDUAL INCOME TAX - LONG-TERM CARE INSURANCE PREMIUMS, by Representative B.
Last, with the following amendments:

1. *Page 17, Lines 517 through 522:*

- 517 (a) "Eligible insured individual" means:
518 (i) the claimant who is insured by long-term care insurance; or
519 (ii) the spouse of the claimant described in Subsection (1)(a)(i) if:
520 (A) the claimant files a single return jointly **under this chapter** with the
 claimant's spouse **for the taxable year** ; and
521 (B) the spouse is insured under the long-term care insurance described in Subsection
522 (1)(a)(i).

2. *Page 18, Lines 535 through 548:*

- 535 (c) "Joint claimant" means:
536 (i) a husband and wife who file a single **{ federal individual income tax }**
 return jointly **under this chapter** for
537 the taxable year; or
538 (ii) a surviving spouse, as defined in Section 2(a), Internal Revenue Code, who files
 a
539 single **federal** individual income tax return for the taxable year.
540 (d) "Long-term care insurance" is as defined in Section 31A-1-301.
541 (e) "Premium" is as defined in Section 31A-1-301.
542 (f) "Single claimant" means:
543 (i) a single individual who files a single **federal** individual income tax return for
 the taxable
544 year;
545 (ii) a head of household as defined in Section 2(b), Internal Revenue Code, who files
 a

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- 546 single federal individual income tax return for the taxable year; or
547 (iii) a married individual who does not file a single federal individual income tax
return
548 jointly with that married individual's spouse for the taxable year.

Respectfully,

John Dougall
Committee Chair

Voting: 10-0-4

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