

**S.B. 31**  
**INCOME TAX AMENDMENTS**

Senator **Wayne L. Niederhauser** proposes the following amendments:

1. *Page 1, Lines 26 through 27:*

26 • addressing provisions relating to the determination and reporting of income tax  
27 liability and information;

**► addresses the apportionment of business income for purposes of the individual income tax;**

2. *Page 50, Lines 1529 through 1538:*

1529 59-10-121. Proration when two returns required.

1530 {+} {~~Where two returns are required to be filed as provided in~~ **If an individual is**  
**required to file two returns for a taxable year under** Section 59-10-120:

1531 (1) personal exemptions and the standard deduction as used on the federal **individual income**  
**tax** return shall

1532 be prorated between the two returns, under rules prescribed by the commission **in accordance with Title**  
**63, Chapter 46a, Utah Administrative Rulemaking Act** , to reflect the

1533 proportions of the taxable year during which the individual was a resident and a nonresident;

1534 and

1535 (2) {+} {~~If, for purposes of Section 59-10-120, an individual is required to file two returns~~  
1536 **for a taxable year,**} the total amount of the taxes due [~~thereon shall~~] on the two returns may not

1537 be less than the total amount of the taxes that would be due if the total of the taxable incomes

1538 reported on the two returns [~~were includable~~] had been included in one return.

3. *Page 74, Lines 2265 through 2276:*

2265 (2) An estate or trust may not carry forward or carry back a tax credit under this

2266 section.

**(3) The tax credit allowed by Subsection (1) shall be reduced by \$.013 for each dollar by which an**  
**estate's or trust's state taxable income exceeds \$12,000.**

2267 {~~3~~} (4) In accordance with Title 63, Chapter 46a, Utah Administrative Rulemaking Act:

2268 (a) for purposes of Subsection (1)(a)(iv), the commission may make rules for

2269 determining what constitutes an attorney, accountant, or return preparer fee if that attorney,

2270 accountant, or return preparer fee is consistent with an attorney, accountant, or return preparer

2271 fee that may be deducted on a federal income tax return for estates and trusts; or

2272 (b) for purposes of Subsection (1)(a)(v), the commission may make rules for

2273 determining what constitutes an other deduction or miscellaneous itemized deduction if that

2274 other deduction or miscellaneous itemized deduction is consistent with an other deduction or  
2275 miscellaneous itemized deduction that may be deducted on a federal income tax return for  
2276 estates and trusts.