

28 59-12-103, as last amended by Laws of Utah 2010, Chapter 412



30 *Be it enacted by the Legislature of the state of Utah:*

31 Section 1. Section 59-10-1102.1 is enacted to read:

32 **59-10-1102.1. Apportionment of tax credit.**

33 A nonresident individual or a part-year resident individual that claims a tax credit in
34 accordance with Section 59-10-1109 may only claim an apportioned amount of the tax credit
35 equal to the product of:

36 (1) the state income tax percentage for the nonresident individual or part-year resident
37 individual; and

38 (2) the amount of the tax credit that the nonresident individual or part-year resident
39 individual would have been allowed to claim but for the apportionment requirements of this
40 section.

41 Section 2. Section 59-10-1109 is enacted to read:

42 **59-10-1109. Refundable low income tax credit.**

43 (1) As used in this section, "federal earned income tax credit" means the amount of the
44 federal earned income tax credit a claimant claims as allowed for a taxable year in accordance
45 with Section 32, Internal Revenue Code, on the claimant's federal individual income tax return.

46 (2) Except as provided in Section 59-10-1102.1 and subject to Subsection (3), a
47 claimant may claim a refundable low income tax credit equal to 5% of the federal earned
48 income tax credit.

49 (3) A claimant may not carry forward or carry back a tax credit provided for under this
50 section.

51 (4) In accordance with any rules prescribed by the commission under Subsection

52 (5)(b), the commission shall transfer at least annually from the General Fund into the Education
53 Fund an amount equal to the amount of tax credit claimed under this section.

54 (5) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
55 commission may make rules:

56 (a) providing procedures for issuing refunds for a tax credit claimed under this section;
57 and

58 (b) ~~§~~ for ~~←~~§ making a transfer from the General Fund into the Education Fund as
58a required by