

**S.B. 21**  
**TAX REVISIONS**

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

1. *Page 14, Lines 407 through 415:*

- 407            (5) (a) If an individual is considered to have domicile in this state in accordance with  
408 this section, the individual's spouse is considered to have domicile in this state.  
409            (b) For purposes of this section, an individual is not considered to have a spouse if:  
410            (i) the individual is legally separated or divorced from the spouse; or  
411            (ii) the individual and the individual's spouse claim married filing separately filing  
412 status for purposes of filing a federal individual income tax return for the taxable year.  
413            (c) ~~{For}~~ **Except as provided in Subsection (5)(b)(ii), for** purposes of this section, an  
414 individual's filing status on a federal individual  
415 income tax return or a return filed under this chapter may not be considered in determining  
whether an individual has a spouse.