

1st Sub. S.B. 21
TAX REVISIONS

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

1. *Page 10, Line 304 through Page 11, Line 312:*

304 (b) The determination of whether an individual is considered to have domicile in this
305 state ~~{shall}~~ may not be determined in accordance with Subsection ~~{(3)}~~ (1)(a) if the
individual:
306 (i) is the noncustodial parent of a dependent:
307 (A) with respect to whom the individual claims a personal exemption on the
308 individual's federal individual income tax return; and
309 (B) who is enrolled in a public kindergarten, public elementary school, or public
310 secondary school in this state; and
311 (ii) is divorced from the custodial parent of the dependent described in Subsection
312 (1)(b)(i).

2. *Page 12, Line 363 through Page 13, Line 367:*

363 (4) (a) Notwithstanding Subsections (1) through (3) and subject to the other provisions
364 of this Subsection (4), an individual is not considered to have domicile in this state if the
365 individual meets the following qualifications:
366 (i) except as provided in Subsection (4)(a)(ii)(A), the individual and the individual's
367 spouse are absent from the state for at least ~~{730}~~ 761 consecutive days; and