

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

29 Section 1. Section **59-10-1002.2** is amended to read:

30 **59-10-1002.2. Apportionment of tax credits.**

31 (1) A nonresident individual or a part-year resident individual that claims a tax credit  
32 in accordance with Section 59-10-1017, 59-10-1018, 59-10-1019, 59-10-1021, 59-10-1022,  
33 59-10-1023, 59-10-1024, [~~or~~] 59-10-1028, or 59-10-1029 may only claim an apportioned  
34 amount of the tax credit equal to:

35 (a) for a nonresident individual, the product of:

36 (i) the state income tax percentage for the nonresident individual; and

37 (ii) the amount of the tax credit that the nonresident individual would have been  
38 allowed to claim but for the apportionment requirements of this section; or

39 (b) for a part-year resident individual, the product of:

40 (i) the state income tax percentage for the part-year resident individual; and

41 (ii) the amount of the tax credit that the part-year resident individual would have been  
42 allowed to claim but for the apportionment requirements of this section.

43 (2) A nonresident estate or trust that claims a tax credit in accordance with Section  
44 59-10-1017, 59-10-1020, 59-10-1022, 59-10-1024, [~~or~~] 59-10-1028, or 59-10-1029 may only  
45 claim an apportioned amount of the tax credit equal to the product of:

46 (a) the state income tax percentage for the nonresident estate or trust; and

47 (b) the amount of the tax credit that the nonresident estate or trust would have been  
48 allowed to claim but for the apportionment requirements of this section.

49 Section 2. Section **59-10-1029** is enacted to read:

50 **59-10-1029. Nonrefundable tax credit for use tax liability.**

51 (1) Subject to Section 59-10-1002.2 and the other provisions of this section, a claimant,  
52 estate, or trust may claim a nonrefundable tax credit equal to the use tax liability under Chapter  
53 12, Sales and Use Tax Act, that the claimant, estate, or trust pays on a return filed under this  
54 chapter for a taxable year.

55 (2) A tax credit under this section may not exceed \$ ~~Ĥ~~→ [400] 50 ←Ĥ on a return.

56 (3) A claimant, estate, or trust may not claim a tax credit under this section if the  
57 claimant, estate, or trust is required to:

58 (a) file a return under Chapter 12, Sales and Use Tax Act; or