

28 Section 1. Section **59-10-1104** is amended to read:

29 **59-10-1104. Tax credit for adoption of a child who has a special need.**

30 (1) As used in this section, a "child who has a special need" means a child who meets  
31 at least one of the following conditions:

32 (a) the child is five years of age or older;

33 (b) the child:

34 (i) is under the age of 18; and

35 (ii) has a physical, emotional, or mental disability; or

36 (c) the child is a member of a sibling group placed together for adoption.

37 (2) ~~Ĥ→ (a) ←Ĥ~~ [For taxable years beginning on or after January 1, 2005] Subject  
37a to the other

38 provisions of this section, a claimant who adopts [~~in this state~~] a child who has a special need  
39 may claim a refundable tax credit of \$1,000:

40 ~~Ĥ→ [(a)] (i) ←Ĥ~~ for ~~Ĥ→ [each] a ←Ĥ~~ child who has a special need who the  
40a claimant adopts;

41 ~~Ĥ→ [(b)] (ii) ←Ĥ~~ on the claimant's individual income tax return for the taxable year  
41a [~~a refundable tax~~  
42 ~~credit of \$1,000~~]; and

43 ~~Ĥ→ [(c)] (iii) ←Ĥ~~ against taxes otherwise due under this chapter [~~for~~].

44 [~~(a) adoptions for which a court issues an order granting the adoption on or after~~  
45 ~~January 1, 2005;~~]

46 [~~(b) the taxable year during which a court issues an order granting the adoption; and~~]

47 [~~(c) each child who has a special need whom the claimant adopts;~~]

47a ~~Ĥ→ (b)~~ A tax credit under this section may not exceed \$1,000 per return for a  
47b taxable year. ~~←Ĥ~~

48 (3) For a claimant to qualify for the tax credit described in Subsection (2) for an  
49 adoption:

50 (a) the order that grants the adoption shall be issued:

51 (i) on or after January 1, 2013; and

52 (ii) by:

53 (A) a court of competent jurisdiction of this state or another state; or

54 (B) a foreign country;

55 (b) the claimant shall be a resident of this state on the date the order described in  
56 Subsection (3)(a) is issued; and