

28 59-10-1110, Utah Code Annotated 1953

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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 who claims a tax credit in  
 34 accordance with Section 59-10-1110 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 59-10-1110 is enacted to read:

42 **59-10-1110. State earned 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 Subsections (3) and (4),  
 47 a claimant may claim a refundable earned income tax credit equal to 5% of the federal earned  
 48 income tax credit.

49 (3) ~~Ĥ~~→ [(a)] ←Ĥ A claimant may not carry forward or carry back a tax credit  
 49a provided for under this  
 50 section.

50a Ĥ→ [(b) ~~A claimant may not claim a tax credit under this section for more than four~~  
 50b taxable years.] ←Ĥ

51 (4) A claimant may claim a tax credit under this section for a taxable year beginning on  
 52 or after the first day of the claimant's taxable year that begins on or after the January 1  
 53 immediately following the earlier of:

54 (a) the date a decision described in Subsection 59-12-103.1(1)(a) becomes a final,  
 55 unappealable decision; or

56 (b) the effective date of the action by Congress described in Subsection  
 57 59-12-103.1(1)(b).

58 (5) In accordance with any rules prescribed by the commission under Subsection