



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
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February 18, 2014

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 77**, TAX CREDIT FOR HOME-SCHOOLING PARENT, by Representative D. Lifferth, with the following amendments:

1. *Page 2, Lines 55 through 56:*

55 (b) "Home-schooled child" means a school-age minor who ;
(i) is excused from school
56 attendance in accordance with Subsection 53A-11-102(2) {~~;~~} ; and
(ii) a home-schooling parent claims as a dependent under Section 151, Internal
Revenue Code, on the home-schooling parent's federal individual income tax return
for the taxable year.

2. *Page 3, Lines 65 through 73:*

65 (2) Except as provided in Section 59-10-1002.2 and subject to the other
provisions of this section, a claimant may claim a nonrefundable
66 tax credit against a tax under this chapter of \$500 for {~~each~~} a home-schooled
child if the claimant,
67 or another claimant who files a joint return under this chapter with the claimant, is a
68 home-schooling parent.
69 (3) A home-schooling parent may claim a tax credit under this section regardless of
70 whether the home-schooled child participates in an extracurricular activity in a public
school in
71 accordance with Section 53A-11-102.6
= (4) A home-schooling parent may not claim a tax credit under this section if the
home-schooled child is enrolled in a dual enrollment program described in Section
53A-11-102.5.
72 (4) A tax credit under this section may {~~be claimed once per home-schooled~~
child} not exceed \$500 per

Bill Number



HB0077

Action Class



H

Action Code



HCRAMD

73 return for a taxable year.

1. *Page 1, Lines 11 through 14:*

11 This bill:
12 ▶ defines terms;
13 ▶ provides a nonrefundable tax credit for a home-schooling parent; ~~{and}~~
14 ▶ provides that the tax credit for a home-schooling parent is subject to
apportionment ~~{-}~~ **; and**
▶ requires the Revenue and Taxation Interim Committee to conduct a study
related to the tax credit.

2. *Page 3, Lines 65 through 68:*

65 (2) Except as provided in Section 59-10-1002.2, **for a taxable year beginning on**
or after January 1, 2014, but beginning on or before December 31, 2018, a claimant
may claim a nonrefundable
66 tax credit against a tax under this chapter of \$500 for each home-schooled child if the
claimant,
67 or another claimant who files a joint return under this chapter with the claimant, is a
68 home-schooling parent.

3. *Page 3, Line 74:*

74 (5) A claimant may not carry forward or carry back a tax credit under this section.
= **(6) On or before the November 2018 interim meeting, the Revenue and Taxation**
Interim Committee shall study the tax credit provided in this section and make
findings and recommendations as to:
(a) the purpose and effectiveness of the tax credit; and
(b) whether the tax credit should be extended, modified, or repealed.

Respectfully,

Ryan D. Wilcox
Committee Chair

Voting: 7-4-5

3 HB0077.HC1.WPD 2/18/14 3:13 pm lelder/LGE RLR/LGE