

H.B. 77

TAX CREDIT FOR HOME-SCHOOLING PARENT

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 13, 2014 12:45 PM

Representative _____ proposes the following amendments:

1. Page 2, Lines 55 through 56:

55 (b) "Home-schooled child" means a school-age minor who :
56 (i) is excused from school
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
73 return for a taxable year.