

56 allowed to claim but for the apportionment requirements of this section.

57 Section 2. Section **59-10-1019** is amended to read:

58 **59-10-1019. Definitions -- Nonrefundable retirement tax credit.**

59 (1) As used in this section:

60 (a) "Eligible over age 65 [~~or older~~] retiree" means a claimant, regardless of whether
61 that claimant is retired, who[?] was born on or before December, ~~H~~→ **31** ←~~H~~ 1952.

62 [~~(i) is 65 years of age or older; and]~~

63 [~~(ii) was born on or before December 31, 1952.;~~]

64 [~~(b) (i) "Eligible retirement income" means income received by an eligible under age
65 65 retiree as a pension or annuity if that pension or annuity is:]~~

66 [~~(A) paid to the eligible under age 65 retiree or the surviving spouse of an eligible
67 under age 65 retiree; and]~~

68 [~~(B) (I) paid from an annuity contract purchased by an employer under a plan that
69 meets the requirements of Section 404(a)(2), Internal Revenue Code;]~~

70 [~~(H) purchased by an employee under a plan that meets the requirements of Section
71 408, Internal Revenue Code; or]~~

72 [~~(HH) paid by:]~~

73 [~~(Aa) the United States;]~~

74 [~~(Bb) a state or a political subdivision of a state; or]~~

75 [~~(Cc) the District of Columbia.;~~]

76 [~~(ii) "Eligible retirement income" does not include amounts received by the spouse of a
77 living eligible under age 65 retiree because of the eligible under age 65 retiree's having been
78 employed in a community property state.;~~]

79 [~~(c) "Eligible under age 65 retiree" means a claimant, regardless of whether that
80 claimant is retired, who:]~~

81 [~~(i) is younger than 65 years of age;]~~

82 [~~(ii) was born on or before December 31, 1952; and]~~

83 [~~(iii) has eligible retirement income for the taxable year for which a tax credit is
84 claimed under this section.;~~]

85 [~~(d)~~] (b) "Head of household filing status" [is as] means the same as that term is
86 defined in Section 59-10-1018.