



UTAH STATE SENATE

UTAH STATE CAPITOL COMPLEX • 320 STATE CAPITOL
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March 1, 2022

Mr. President,

The Revenue and Taxation Committee recommends **H.B. 444**, INCOME TAX REVISIONS, by Representative R. M. Spendlove, be replaced and reports a favorable recommendation on **1st Sub. H.B. 444**, INCOME TAX REVISIONS with the following amendments:

1. *Page 17, Lines 501 through 502:*

- 501 (j) the amount of tax paid ;
502 (i) ~~{paid}~~ on income attributed to the individual and taxable in this state;

2. *Page 31, Lines 943 through 945:*

- 943 (c) A pass-through entity that pays a tax described in Subsection (2)(a) shall provide
to
944 each pass-through entity taxpayer a statement that states the amount of tax paid on the
income
945 attributed to the pass-through entity taxpayer.

(d) A payment of the tax described in Subsection (2)(a) on or before the last day of the taxable year is an irrevocable election to be subject to the tax for the taxable year.

Respectfully,

Daniel McCay
Chair

Voting: 7-0-2

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