

**CHILD TAX CREDIT MODIFICATIONS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Susan Pulsipher**

Senate Sponsor: \_\_\_\_\_

---

---

**LONG TITLE**

**General Description:**

This bill modifies the child tax credit.

**Highlighted Provisions:**

This bill:

- ▶ raises the age of a child dependent for whom an individual taxpayer may claim a child tax credit; and
- ▶ makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

AMENDS:

**59-10-1047**, as enacted by Laws of Utah 2023, Chapter 462

---

---

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-10-1047** is amended to read:

**59-10-1047. Nonrefundable child tax credit.**

(1) As used in this section:

- (a) "Joint filing status" means the same as that term is defined in Section **59-10-1018**.



28 (b) "Head of household filing status" means the same as that term is defined in Section  
29 59-10-1018.

30 (c) "Married filing separately status" means a married individual who:

31 (i) does not file a single federal individual income tax return jointly with that married  
32 individual's spouse for the taxable year; and

33 (ii) files a single federal individual income tax return for the taxable year.

34 (d) "Modified adjusted gross income" means the sum of the following for a claimant  
35 or, if the claimant's federal individual income tax return is allowed a joint filing status, the  
36 claimant and the claimant's spouse:

37 (i) adjusted gross income for the taxable year for which a tax credit is claimed under  
38 this section;

39 (ii) any interest income that is not included in adjusted gross income for the taxable  
40 year described in Subsection (1)(d)(i); and

41 (iii) any addition to adjusted gross income required by Section 59-10-114 for the  
42 taxable year described in Subsection (1)(d)(i).

43 (e) "Qualifying child" means an individual:

44 (i) with respect to whom the claimant is allowed to claim a tax credit under Section 24,  
45 Internal Revenue Code, on the claimant's federal individual income tax return for the taxable  
46 year; and

47 (ii) who is at least one year old and younger than [~~four~~] six years old on the last day of  
48 the claimant's taxable year.

49 (f) "Single filing status" means a single individual who files a single federal individual  
50 income tax return for the taxable year.

51 (2) Subject to Subsection 59-10-1002.2, a claimant may claim a nonrefundable tax  
52 credit of \$1,000 for each qualifying child.

53 (3) A claimant may not carry forward or carry back the amount of the tax credit that  
54 exceeds the claimant's tax liability.

55 (4) The tax credit allowed by Subsection (2) claimed on a return filed under this part  
56 shall be reduced by \$.10 for each dollar by which modified adjusted gross income for purposes  
57 of the return exceeds:

58 (a) for a federal individual income tax return that is allowed a married filing separately

59 status, \$27,000;

60 (b) for a federal individual income tax return that is allowed a single filing status or  
61 head of household filing status, \$43,000; and

62 (c) for a federal individual income tax return [~~under this chapter~~] that is allowed a joint  
63 filing status, \$54,000.

64 Section 2. **Effective date.**

65 This bill takes effect for a taxable year beginning on or after January 1, 2025.