

28 **59-10-1002.2. Apportionment of tax credits.**

29 (1) A nonresident individual or a part-year resident individual that claims a tax credit
30 in accordance with Section [59-10-1017](#), [59-10-1018](#), [59-10-1019](#), [59-10-1021](#), [59-10-1022](#),
31 [59-10-1023](#), [59-10-1024](#), [~~or~~] [59-10-1028](#), or [59-10-1032](#) may only claim an apportioned
32 amount of the tax credit equal to:

33 (a) for a nonresident individual, the product of:

34 (i) the state income tax percentage for the nonresident individual; and

35 (ii) the amount of the tax credit that the nonresident individual would have been

36 allowed to claim but for the apportionment requirements of this section; or

37 (b) for a part-year resident individual, the product of:

38 (i) the state income tax percentage for the part-year resident individual; and

39 (ii) the amount of the tax credit that the part-year resident individual would have been

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

41 (2) A nonresident estate or trust that claims a tax credit in accordance with Section

42 [59-10-1017](#), [59-10-1020](#), [59-10-1022](#), [59-10-1024](#), or [59-10-1028](#) may only claim an

43 apportioned amount of the tax credit equal to the product of:

44 (a) the state income tax percentage for the nonresident estate or trust; and

45 (b) the amount of the tax credit that the nonresident estate or trust would have been

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

47 Section 2. Section **59-10-1032** is enacted to read:

48 **59-10-1032. Nonrefundable tax credit for home-schooling parent.**

49 (1) As used in this section:

50 (a) "Home-schooling parent" means a parent:

51 (i) of a home-schooled child;

52 (ii) who has submitted the affidavit described in Subsection [53A-11-102\(2\)](#); and

53 (iii) who claims the home-schooled child as a dependent under Section 151, Internal

54 Revenue Code, on the parent's federal individual income tax return for the taxable year.

55 (b) "Home-schooled child" means a school-age minor who is excused from school

56 attendance in accordance with Subsection [53A-11-102\(2\)](#).

57 (c) "Parent" means an individual who:

58 (i) is the biological mother or father of a home-schooled child;

59 (ii) is the stepfather or stepmother of a home-schooled child;
60 (iii) (A) legally adopts a home-schooled child; or
61 (B) has a home-schooled child placed in the individual's home by a child placing
62 agency, as defined in Section 62A-4a-601, for the purpose of legally adopting the child;
63 (iv) is a foster parent of a home-schooled child; or
64 (v) is a legal guardian of a home-schooled child.
65 (2) Except as provided in Section 59-10-1002.2, 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.
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.
72 (4) A tax credit under this section may be claimed once per home-schooled child per
73 return for a taxable year.
74 (5) A claimant may not carry forward or carry back a tax credit under this section.
75 **Section 3. Retrospective operation.**
76 This bill has retrospective operation for a taxable year beginning on or after January 1,
77 2014.

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