

TAX CREDIT FOR SCHOOL SAFETY EXPENSES

2019 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Travis M. Seegmiller

Senate Sponsor: _____

LONG TITLE

General Description:

This bill modifies the Individual Income Tax Act by enacting a tax credit for certain education employee school safety expenses.

Highlighted Provisions:

This bill:

- ▶ provides definitions;
- ▶ enacts a refundable individual income tax credit that an eligible education employee may claim for certain school safety training or equipment expenses; and
- ▶ grants the State Tax Commission rulemaking authority to make rules providing procedures for making a refund to a claimant.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

ENACTS:

59-10-1113, Utah Code Annotated 1953

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

Section 1. Section **59-10-1113** is enacted to read:



28 59-10-1113. Refundable tax credit for school safety training or equipment
29 expenses.

30 (1) As used in this section:

31 (a) "Eligible education employee" means an individual that is employed at:

32 (i) an institution of higher education described in Section [53B-1-102](#); or

33 (ii) a public school that provides education for kindergarten, elementary, or secondary
34 school students.

35 (b) (i) "School safety training or equipment expenses" means expenses paid or incurred
36 by an eligible education employee for equipment or training that aids the eligible education
37 employee in:

38 (A) school safety and crisis preparedness planning;

39 (B) school emergency preparedness planning; and

40 (C) the prevention of active assailant incidents on school premises; and

41 (ii) "School safety training or equipment expenses" may include:

42 (A) lock-down devices;

43 (B) door safety equipment;

44 (C) alarms and detectors;

45 (D) emergency and trauma kits;

46 (E) safety gates;

47 (F) safety hallway mirrors;

48 (G) personal protective equipment;

49 (H) firearms and firearms equipment;

50 (I) fees for concealed firearm permits;

51 (J) firearms training;

52 (K) discretionary shooting training;

53 (L) training on the prevention of active assailant incidents on school premises;

54 (M) training on defensive tactics;

55 (N) training on legal issues relating to school safety and crisis preparedness planning;

56 and

57 (O) other self-defense equipment or tools.

58 (2) For a taxable year beginning on or after January 1, 2020, a claimant who is an

59 eligible education employee may claim a refundable tax credit:

60 (a) as provided in this section; and

61 (b) in an amount equal to the product of:

62 (i) the total amount an eligible education employee pays for school safety training or
63 equipment expenses during the taxable year; and

64 (ii) 4.95%.

65 (3) For a taxable year, a tax credit under this section may not exceed \$100 on a return.

66 (4) (a) In accordance with any rules prescribed by the commission under Subsection
67 (4)(b), the commission shall make a refund to a claimant who claims a tax credit under this
68 section if the amount of the tax credit exceeds the claimant's tax liability for the taxable year.

69 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
70 commission may make rules providing procedures for making a refund to a claimant as
71 required by Subsection (4)(a).

72 **Section 2. Effective date.**

73 This bill takes effect for a taxable year beginning on or after January 1, 2020.