

# 2010 Legislation—Income Tax

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## House Bills

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### **HB 24      Economic Development Incentives Act**

**Amends:**      63M-1-2403 and 63M-1-2405

**Effective:**    5/11/10

Modifies what an applicant for tax credit must provide to Governor’s Office of Economic Development (GOED).

### **HB 49      Amendments Related to a Tax, Fee, or Charge Administered by the State Tax Commission**

**Amends:**      59-1-401, 59-1-402, 59-1-1402

**Effective:**    5/11/10

1. Provides that refund interest is allowed after a 45-day period (instead of 90 days) for corporate, individual income, and withholding tax if a return or amended return is filed electronically.
2. Refund interest is allowed after a 90-day period if a return or amended return is not filed electronically.

### **HB 70      Retrofit Compressed Natural Gas Vehicles Amendments**

**Amends:**      19-2-105.3, 59-7-605, and 59-10-1009

**Enacts:**        19-1-406

**Effective:**    5/11/10

Prohibits a retrofit compressed natural gas vehicle from receiving a clean fuel vehicle tax credit, unless it meets certain requirements, including certification by Federal Environmental Agency.

## Senate Bills

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**SB 12**      **Individual Income Tax Contribution for Methamphetamine Housing Reconstruction and Rehabilitation Fund**

**Enacts:**      9-4-1501, 9-4-1502, 9-4-1503, and 59-10-1314

**Effective:**    **Retroactive to 1/1/10**

1. Creates a restricted account known as the Methamphetamine Housing Reconstruction and Rehabilitation Fund.
2. Enacts an individual income tax contribution for the Methamphetamine Housing Reconstruction and Rehabilitation Fund for a taxable year beginning on or after January 1, 2010, but beginning on or before December 31, 2012.
3. Provides that monies received from the income tax contribution shall be deposited into the Methamphetamine Housing Reconstruction and Rehabilitation Fund.

**SB 28**      **Amendments to Individual Income Tax Return Filing Requirements**

**Amends:**      59-10-514.1

**Effective:**    **Retroactive to 1/1/10**

Repeals the provision that allowed an income tax return preparer required to file returns electronically to satisfy that requirement by filing using scan technology.

**SB 29**      **Amendments to Individual Income Tax Definition of Resident Individual**

**Amends:**      59-10-103

**Effective:**    **Retroactive to 1/1/10**

1. Modifies the definition of resident individual for a person who does not have domicile but who is in the state 183 or more days in the year so that that person must have an abode in the state, but not a permanent abode.
2. Grants rulemaking authority to the State Tax Commission to determine when a person has spent a day in the state for purposes of determining whether a person has spent at least 183 days in the state.

## **SB 95**      **Utah Educational Savings Plan Amendments**

**Amends:**      53B-8-110, 53B-8a-101, 53B-8a-102, 53B-8a-103, 53B-8a-104, 53B-8a-105, 53B-8a-106, 53B-8a-107, 53B-8a-108, 53B-8a-109, 53B-8a-110, 53B-8a-111, 53B-8a-112, 53B-8a-113, 59-1-403, 59-7-105, 59-7-106, 59-10-114, 59-10-201, 59-10-202, 59-10-1017, 59-10-1313, 63G-2-305

**Effective:**      2/26/10

1. Beginning with the 2011 taxable year, eliminates a requirement to reduce the value of the Utah Educational Savings Plan tax credit or deduction when the Consumer Price Index decreases from one year to the next.
2. Exempts withdrawals from the add back provisions of a Utah state income tax credit or deduction previously claimed if those withdrawals are not subject to tax under the Internal Revenue Code.

## **SB 100**      **Income Tax Credit or Refund Amendments**

**Amends:**      59-7-522 and 59-10-529

**Effective:**      5/11/10

Codifies Tax Commission practice by repealing language that would limit the amount of a corporate or individual income tax refund to the amount of tax paid during the previous three years.

## **SB 130**      **Judiciary Amendments**

**Amends:**      30-3-4.5, 59-10-529, 77-10a-2, 78A-2-402, 78A-2-405, 78A-2-408, 78A-2-409, 78A-5-102, 78A-6-115, 78A-7-106, 78A-8-105, 78B-7-107, 78B-203

**Enacts:**      78A-2-229

**Repeals:**      78A-2-406, 78A-2-407

**Effective:**      5/11/10

Eliminates requirement for court associated with bail obligation to send notice of forfeiture.

## **SB 134 Partnership Tax Return Filing Deadlines**

**Amends:** 59-10-516

**Effective:** Retrospective to 1/1/10

1. Modifies the extension filing deadline for a partnership to 5 months after the original due date.
2. Retrospective operation for a taxable year beginning on or after January 1, 2010.

## **SB 242 Economic Development Incentives/Alternative Energy**

**Amends:** 63M-1-2801, 63M-1-2802, 63M-1-2803, 63M-1-2804, 63M-1-2805, 63M-1-2806

**Effective:** 5/11/10

1. Changes the name of the Renewable Energy Development Act to the Alternative Energy Development Act.
2. Requires the Governor's Office of Economic Development to consider economic modeling, including costs and benefits of the alternative energy project to state and local governments, in determining the tax credit amount.