

**HOUSE BILLS** **2**

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**HB 96**    **CLEANER BURNING FUELS TAX CREDIT AMENDMENTS AND RELATED FUNDING** **2****HB 145**   **YOUTH ORGANIZATION RESTRICTED ACCOUNTS AND INCOME TAX CONTRIBUTIONS** **2****SENATE BILLS** **3**

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**SB 31**    **SPECIAL NEEDS ADOPTION CREDIT** **3****SB 141**   **EDUCATION CONTRIBUTION ON TAX RETURNS** **3**

## House Bills

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**HB 96      Cleaner Burning Fuels Tax Credits Amendments and Related Funding****Amends:**      59-7-605**Effective:**      1/1/2014

1. For the 2014 calendar year, modifies eligibility requirements to claim tax credits for cleaner burning fuels.
2. Allows the corporate credit to be taken against a gross receipts tax liability under Title 59, Chapter 8.
3. Requires transfers from the General Fund into the Education Fund in the amount by which the tax credit claimed exceeds \$500,000.

**HB 145      Youth Organization Restricted Accounts and Income Tax Contributions****Amends:**      59-10-1304, 63J-1-602.2**Enacts:**      35A-8-1901, 35A-8-1902, 35A-8-1903, 35A-8-1904, 35A-8-2001, 35A-8-2002, 35A-8-2003, 35A-8-2004, 59-10-1316, 59-10-1317**Effective:**      Retrospective to 1/1/2013

1. Creates the Youth Development Organization Restricted Account and the Youth Character Organization Restricted Account.
2. Provides for the distribution of amounts deposited into the accounts.
3. Enacts an income tax contribution for a youth development organization and for a youth character organization.
4. Provides that if the sums of the collections do not meet a threshold amount, the Tax Commission shall remove the designation for the contributions from the individual income tax return.

## Senate Bills

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### **SB 31**      **Special Needs Adoption Credit**

**Amends:**      59-10-1104

**Effective:**    **Retroactive to 1/1/2013**

1. Modifies the refundable income tax credit for the adoption of a child who has a special need to allow the credit for an adoption for which the adoption order is issued on or after 1/1/13.
2. Provides that the order must be issued by a court of competent jurisdiction of this state or another state, or by a foreign country; if the adoption order is issued by a court of competent jurisdiction in this state or another state.
3. The claimant must be a resident of this state on the date the order is issued; for a foreign adoption.
4. The adoption must be registered in this state; provides that the credit may not exceed \$1,000 per return.

### **SB 141**      **Education Contribution on Tax Returns**

**Amends:**      53A-16-101, 59-10-1304

**Enacts:**      59-10-1316

**Effective:**    **Retroactive to 1/1/2013**

1. Provides an individual income tax contribution for the Invest More for Education Account.
2. Creates a restricted account known as the Invest More for Education Account, including providing funding for the account, and providing that the Legislature may appropriate money from the account for the support of the public education system.
3. Provides that if the collections from the contribution do not meet a threshold amount, the Tax Commission shall remove the designation for the contribution from the individual income tax return.