

Removal of Contributions from Tax Returns

Section 59-10-1304 requires the Tax Commission to report on or before the November meeting of the Revenue and Taxation Interim Committee when an individual income tax contribution has generated less than \$30,000 per year of contributions for three consecutive years. The contribution is removed from the return two taxable years after the taxable year in which the above criteria are satisfied.

The following contributions meet the criteria for removal and will be removed from the 2017 individual income tax return:

- (1) Section 59-10-1315: Contribution to Canine Body Armor Restricted Account;
- (2) Section 59-10-1316: Contribution to Youth Development Organization Restricted Account;
- (3) Section 59-10-1317: Contribution to Youth Character Organization Restricted Account; and
- (4) Section 59-10-1318: Contribution to Invest More for Education Account.