LEGISLATIVE GENERAL COUNSEL
₵ Approved for Filing: L.A. Killian ₵
₵ 01-24-14 1:14 PM ₵

H.B. 78

MARRIAGE DEFENSE FUND

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Merrill F. Nelson

Senate Sponsor: _____

LONG TITLE

General Description:

This bill creates the Marriage Defense Fund and provides for an income tax contribution to the Marriage Defense Fund.

Highlighted Provisions:

This bill:

- provides an individual income tax contribution for the Marriage Defense Fund;
- creates the Marriage Defense Fund (the fund) consisting of private contributions, individual income tax contributions, interest, and additional amounts appropriated; and
- provides that the Office of the Attorney General shall:
  - administer the money deposited into the fund;
  - use the money in the fund to pay litigation and appellate expenses of the Office of the Attorney General for legal actions related to the defense and enforcement of Utah Constitution, Article I, Section 29, or any section of Utah Code, Title 30, Chapter 1, Marriage;
  - pay the fund's administrative and marketing costs with money from the fund;
  - post information about the fund on the Office of the Attorney General's website, including information about how to contribute to the fund;
  - create a process for contributions to be made by cash, credit card, or check;
  - develop and maintain a marketing program to promote the fund; and

H.B. 78

- make a written report to the Executive Offices and Criminal Justice Appropriations Subcommittee of the Legislature no later than July 1 and December 1 every year regarding the status of the fund, including information about the contributions received and expenditures made.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides an effective date.

This bill provides retrospective operation for a taxable year beginning on or after January 1, 2014.

Utah Code Sections Affected:

ENACTS:

59-10-1319, Utah Code Annotated 1953

67-5-33, Utah Code Annotated 1953

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

Section 1. Section **59-10-1319** is enacted to read:

59-10-1319. Contribution to the Marriage Defense Fund.

(1) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2014, a resident or nonresident individual who files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution as provided in this section to be:

(a) deposited into the Marriage Defense Fund created in Section 67-5-33; and

(b) expended as provided in Section 67-5-33.

(2) The commission shall:

(a) determine the total amount of contributions designated in accordance with this section for a taxable year; and

(b) credit the amount described in Subsection (2)(a) to the Marriage Defense Fund created in Section 67-5-33.

Section 2. Section **67-5-33** is enacted to read:

67-5-33. Marriage Defense Fund.

(1) (a) As used in this section, "fund" means the Marriage Defense Fund created in this section.

(b) There is created an expendable special revenue fund known as the Marriage Defense Fund.

(c) The fund shall consist of:

(i) private contributions;

(ii) contributions made pursuant to Section 59-10-1319;

(iii) donations or grants from public or private entities;

(iv) interest described in Subsection (2); and

(v) additional amounts appropriated by the Legislature.

(2) (a) Money in the fund shall be maintained in an interest-bearing account.

(b) Interest on account money shall be deposited into the fund.

(3) The Office of the Attorney General shall:

(a) administer the money deposited into the fund;

(b) use the money from the fund to pay litigation and appellate expenses of the Office of the Attorney General, including expenses of hiring legal counsel, for legal actions related to the defense and enforcement of Utah Constitution, Article I, Section 29, or any section of Utah Code, Title 30, Chapter 1, Marriage;

(c) pay the fund's administrative and marketing costs with money from the fund;

(d) post information about the fund on the Office of the Attorney General's website, including information about how to contribute to the fund;

(e) except for contributions made pursuant to Section 59-10-1319, create a process for contributions to be made by cash, credit card, or check;

(f) develop and maintain a marketing program to promote the fund; and

(g) make a written report to the Executive Offices and Criminal Justice Appropriations Subcommittee of the Legislature no later than July 1 and December 1 of each year regarding the status of the fund, including information about the contributions received and expenditures made.

(4) If any of the money in the fund is not expended at the end of the legal proceedings described in Subsection (3), the money shall be deposited into the General Fund.

Section 3. **Effective date -- Retrospective operation.**

(1) Except as provided in Subsection (2), this bill takes effect on May 13, 2014.

(2) The actions affecting Section 59-10-1319 have retrospective operation for a taxable year beginning on or after January 1, 2014.

Legislative Review Note
as of 1-23-14 5:16 PM

Office of Legislative Research and General Counsel