

**59-10-1027 Nonrefundable tax credit for combat related death.**

- (1) As used in this section:
  - (a) "Active component of the United States Armed Forces" means active duty service in the United States Army, United States Navy, United States Air Force, United States Marine Corps, or United States Coast Guard.
  - (b) "Combat related death" means an individual who dies:
    - (i) on or after January 1, 2010; and
    - (ii)
      - (A) while in military service in a combat zone; or
      - (B) as a result of a wound, disease, or injury the individual incurs while in military service in a combat zone.
  - (c) "Combat zone" means an area that the President of the United States designates by Executive Order as an area in which an active component of the United States Armed Forces or a reserve component of the United States Armed Forces are or have engaged in combat.
  - (d) "Military service in a combat zone" means service:
    - (i) in an active component of the United States Armed Forces or reserve component of the United States Armed Forces; and
    - (ii) performed:
      - (A) on or after the date the President of the United States designates by Executive Order as the date combatant activities begin in a combat zone; and
      - (B) on or before the date the President of the United States designates by Executive Order as the date combatant activities terminate in a combat zone.
  - (e) "Reserve component of the United States Armed Forces" means service in a reserve component of the armed forces listed in 10 U.S.C. Sec. 101(c) or 10 U.S.C. Sec. 10101.
- (2) A claimant, estate, or trust that files a return on behalf of an individual who dies a combat related death may claim a nonrefundable tax credit against that individual's tax liability under this chapter as provided in this section.
- (3) For purposes of Subsection (2), the tax credit is equal to the tax liability of the individual who dies a combat related death for the taxable year during which the individual dies.

Enacted by Chapter 254, 2011 General Session