

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Sirota

- 1 Amend printed bill, page 9, line 17, after "**add**" insert "(2)(c) and".
- 2 Page 9, line 19, strike "**declaration.**" and substitute "**declaration -**
- 3 **repeal.**" and strike "an" and substitute "an".
- 4 Page 9, strike line 20 and substitute "tax ~~year~~ YEARS commencing on or
- 5 after January 1, 2022, BUT BEFORE JANUARY 1, 2023, AND INCOME TAX
- 6 YEARS COMMENCING ON OR AFTER JANUARY 1, 2026, a resident
- 7 individual".
- 8 Page 9, after line 25 insert:
- 9 "(c) (I) FOR INCOME TAX YEARS COMMENCING ON OR AFTER
- 10 JANUARY 1, 2023, BUT BEFORE JANUARY 1, 2026, A RESIDENT INDIVIDUAL
- 11 WHO CLAIMS AN EARNED INCOME TAX CREDIT ON THE INDIVIDUAL'S
- 12 FEDERAL TAX RETURN IS ALLOWED AN EARNED INCOME TAX CREDIT
- 13 AGAINST THE TAXES DUE UNDER THIS ARTICLE 22 THAT IS EQUAL TO
- 14 TWENTY-FIVE PERCENT OF THE FEDERAL CREDIT THAT THE RESIDENT
- 15 INDIVIDUAL CLAIMED ON HIS OR HER FEDERAL TAX RETURN FOR THE SAME
- 16 TAX YEAR.
- 17 (II) THIS SUBSECTION (2)(c) IS REPEALED, EFFECTIVE DECEMBER
- 18 31, 2034."
- 19 Page 9, line 27, after "2022," insert "BUT BEFORE JANUARY 1, 2023, AND
- 20 INCOME TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2026,".

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