

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB22-1163 be amended as follows:

1 Amend printed bill, page 2, strike lines 9 through 17 and substitute "AN
2 EMERGENCY MEDICAL EXPENSE PAID BY A QUALIFYING TAXPAYER DURING
3 THE TAXABLE YEAR FOR THE QUALIFYING TAXPAYER OR THE QUALIFYING
4 TAXPAYER'S SPOUSE OR DEPENDENT."

5 Page 3, line 9, strike "INDIVIDUALS TO CLAIM SUCH EXPENDITURES" and
6 substitute "QUALIFYING TAXPAYERS TO CLAIM EXPENDITURES FOR
7 EMERGENCY MEDICAL EXPENSES".

8 Page 3, line 12, strike "TAXPAYERS WHO HAVE QUALIFYING" and
9 substitute "QUALIFYING TAXPAYERS WHO HAVE EMERGENCY".

10 Page 3, line 17, after "OF" insert "QUALIFYING".

11 Page 3, strike lines 18 through 23 and substitute:

12 "(IV) AS USED IN THIS SUBSECTION (4)(bb):

13 (A) "EMERGENCY MEDICAL EXPENSE" MEANS AN EXPENSE THAT
14 IS IDENTIFIED ON A STATEMENT FROM A HOSPITAL OR PROVIDER LICENSED
15 BY THE STATE FOR CARE THAT WAS NOT CAPABLE OF BEING SCHEDULED IN
16 ADVANCE, INCLUDING EXPENSES FOR AN AMBULANCE SERVICE; EXCEPT
17 THAT THE TERM EXCLUDES ANY EXPENSE THAT IS CLAIMED AS A
18 DEDUCTION ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN, PAID OR
19 REIMBURSED FROM A MEDICAL SAVINGS ACCOUNT IN ACCORDANCE WITH
20 SECTION 39-22-504.7 (3)(b)(I), OR PAID OR REIMBURSED BY THE
21 TAXPAYER'S INSURANCE COMPANY.

22 (B) "QUALIFYING TAXPAYER" MEANS A TAXPAYER WHOSE
23 HOUSEHOLD INCOME FOR THE INCOME TAX YEAR IS LESS THAN OR EQUAL
24 TO FOUR HUNDRED PERCENT OF THE FAMILY FEDERAL POVERTY
25 GUIDELINES, ADJUSTED FOR FAMILY SIZE, DETERMINED ANNUALLY BY THE
26 UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES."

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