

HB21-1327

## HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Van Winkle

- 1 Amend printed bill, page 3, line 22, after "**Election.**" insert "(1)".
- 2 Page 3, line 23, after "39-22-322," insert "AND EXCEPT AS PROVIDED IN  
3 SUBSECTION (2) OF THIS SECTION,".
- 4 Page 4, after line 2 insert:  
  
5         "(2) THE ELECTION ALLOWED UNDER SUBSECTION (1) OF THIS  
6 SECTION IS ONLY ALLOWED IN AN INCOME TAX YEAR WHERE THERE IS A  
7 LIMITATION ON THE DEDUCTIONS ALLOWED TO INDIVIDUALS UNDER  
8 SECTION 164 OF THE INTERNAL REVENUE CODE.".

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