## SENATE COMMITTEE OF REFERENCE REPORT

|                    | May 6, 2023 |
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| Chair of Committee | Date        |

Committee on Appropriations.

After consideration on the merits, the Committee recommends the following:

HB23-1309 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend reengrossed bill, page 6, line 17, strike "2029," and substitute
- 2 "2025,".
- Page 7, line 23, strike "ALL" and substitute "THE", strike "YEARS" and
- 4 substitute "YEAR", and strike "COMMENCE" and substitute "COMMENCES".
- 5 Page 7, line 25, strike "TEN" and substitute "FIVE".
- 6 Page 7, line 26, strike "AND FOR ALL INCOME TAX YEARS THAT
- 7 COMMENCE".
- 8 Page 7, strike line 27.
- 9 Page 8, strike lines 1 and 2 and substitute "IF, BASED".
- 10 Page 8, line 13, strike "SECTIONS 39-22-2002 AND 39-22-2003" and
- substitute "PART 20 OF ARTICLE 22 OF THIS TITLE 39".
- 12 Page 8, line 26, strike "SECTIONS 39-22-2002 AND 39-22-2003" and
- 13 substitute "PART 20 OF ARTICLE 22 OF THIS TITLE 39".
- 14 Page 13, line 11, strike "2026." and substitute "2025.".
- 15 Page 14, line 8, after "2024," insert "AND ON OR AFTER JANUARY 1,
- 16 2025,".