

HOUSE COMMITTEE OF REFERENCE AMENDMENT
Committee on Finance.

HB24-1052 be amended as follows:

1 Amend printed bill, page 3, line 11, strike "(4)(a), and (4)(c)," and
2 substitute "(4), and (6);".

3 Page 4, line 22, strike "JANUARY 1, 2024." and substitute "JANUARY 1,
4 2024, ON OR BEFORE AUGUST 15, 2024.".

5 Page 5, after line 15 insert:

6 "(d) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT
7 ALLOWED UNDER THIS SECTION IS APPORTIONED IN THE RATIO
8 DETERMINED UNDER SECTION 39-22-110 (1)." .

9 Page 6, after line 19 add:

10 "(6) The department of revenue may use the reports received from
11 the property tax administrator in accordance with section 39-3-207 (7) for
12 purposes of confirming that a taxpayer meets the eligibility requirement
13 set forth in subsection (2)(b)(III) of this section. THE DEPARTMENT OF
14 REVENUE MAY USE THE REPORTS RECEIVED FROM THE PROPERTY TAX
15 ADMINISTRATOR IN ACCORDANCE WITH SECTION 39-3-207 (8) FOR
16 PURPOSES OF CONFIRMING THAT A TAXPAYER MEETS THE ELIGIBILITY
17 REQUIREMENT SET FORTH IN SUBSECTION (3)(b)(II)(C) OF THIS SECTION.".

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