

HOUSE COMMITTEE OF REFERENCE AMENDMENT  
Committee on Finance.

HB22-1205 be amended as follows:

- 1 Amend printed bill, page 4, line 14, after "(4)" insert "(a)".
- 2 Page 4, lines 19 and 20, strike "(5) (a) ONLY ONE CREDIT MAY BE  
3 CLAIMED FOR EACH SEPARATE ADDRESS, AND THE" and substitute:  
4 "(b) THE".
- 5 Page 4, lines 24 and 25, strike "ONLY ONE OF THE TAXPAYERS MAY CLAIM  
6 THE CREDIT." and substitute "BOTH TAXPAYERS MAY CLAIM THE CREDIT,  
7 BUT THE MAXIMUM CREDIT FOR EACH IS FIVE HUNDRED DOLLARS AND, FOR  
8 EVERY FIVE HUNDRED DOLLARS OF ADJUSTED GROSS INCOME ABOVE  
9 TWENTY-FIVE THOUSAND DOLLARS, THE AMOUNT OF THE CREDIT IS  
10 REDUCED BY FIVE DOLLARS.
- 11 (c) NOTWITHSTANDING SUBSECTIONS (4)(a) AND (4)(b) OF THIS  
12 SECTION, A TAXPAYER WHO ALSO QUALIFIES FOR A GRANT UNDER ARTICLE  
13 31 OF THIS TITLE 39 DURING CALENDAR YEAR 2022 IS ELIGIBLE TO RECEIVE  
14 THE FULL CREDIT WITHOUT AN INCOME-BASED REDUCTION THAT  
15 OTHERWISE APPLIES FOR THE TAXPAYER UNDER SUBSECTION (4)(a) OR  
16 (4)(b) OF THIS SECTION.".
- 17 Page 4, line 26, strike "(b)" and substitute "(5) (a)".
- 18 Page 5, line 1, strike "(c)" and substitute "(b)".
- 19 Page 5, strike lines 6 through 9.
- 20 Renumber succeeding subsection accordingly.

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