

SENATE FLOOR AMENDMENT

Second Reading

BY SENATOR Hinrichsen

1 Amend printed bill, page 3, line 22, strike "(b)" and substitute "(b) (I)".

2 Page 3, line 24, strike "AND" and substitute "AND, EXCEPT AS PROVIDED
3 IN SUBSECTION (1)(b)(II) OF THIS SECTION,".

4 Page 3, after line 27 insert:

5 "(II) "QUALIFIED INDIVIDUAL" ALSO MEANS A NATURAL PERSON
6 WHO IS AT LEAST EIGHTEEN YEARS OF AGE AS OF DECEMBER 31, 2021,
7 WHO IS A RESIDENT OF THE STATE FOR THE ENTIRE INCOME TAX YEAR
8 COMMENCING ON JANUARY 1, 2021, AND WHO WAS GRANTED AN
9 EXTENSION TO FILE A 2021 INCOME TAX RETURN AND TIMELY FILES AN
10 INCOME TAX RETURN ON OR BEFORE THE EXTENDED FILING DATE.".

11 Page 4, line 19, strike "FUND." and substitute "FUND; EXCEPT THAT, FOR
12 A QUALIFIED INDIVIDUAL DESCRIBED IN SUBSECTION (1)(b)(II) OF THIS
13 SECTION, THE DEPARTMENT OF REVENUE SHALL ISSUE A REIMBURSEMENT
14 WARRANT PURSUANT TO THIS SUBSECTION (2)(b) NO LATER THAN
15 JANUARY 31, 2023.".

16 Page 5, line 22, after the period add "IN ADDITION, THE EXECUTIVE
17 DIRECTOR, IN CONSULTATION WITH LEGISLATIVE COUNCIL STAFF AND THE
18 STATE CONTROLLER, SHALL CALCULATE THE AGGREGATE TEMPORARY
19 REFUND AMOUNT ESTIMATED TO BE ALLOWED TO QUALIFIED INDIVIDUALS
20 DESCRIBED IN SUBSECTION (1)(b)(II) OF THIS SECTION, WHICH AMOUNT
21 MUST BE HELD IN RESERVE TO MAKE REFUNDS TO THOSE QUALIFIED
22 INDIVIDUALS AND SHALL NOT BE REFUNDED PURSUANT TO SECTION
23 39-22-2002.".

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