

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1221 be amended as follows:

1 Amend printed bill, page 8, after line 14 insert:

2 (f) "JOINT FILER ADJUSTED BASE INCOME" MEANS, FOR INCOME
3 TAX YEARS COMMENCING BEFORE JANUARY 1, 2034, AN AMOUNT OF
4 ADJUSTED GROSS INCOME EQUAL TO THE AMOUNT OF ADJUSTED GROSS
5 INCOME DETERMINED BY THE DEPARTMENT PURSUANT TO SECTION
6 39-22-130 (7) TO BE NECESSARY FOR TWO RESIDENT INDIVIDUALS WHO
7 FILE A JOINT RETURN TO QUALIFY FOR THE FAMILY AFFORDABILITY TAX
8 CREDIT PURSUANT TO SECTION 39-22-130 FOR THE INCOME TAX YEAR
9 COMMENCING ON JANUARY 1, 2026.

10 (g) "SINGLE FILER ADJUSTED BASE INCOME" MEANS, FOR INCOME
11 TAX YEARS COMMENCING BEFORE JANUARY 1, 2034, AN AMOUNT OF
12 ADJUSTED GROSS INCOME EQUAL TO THE AMOUNT OF ADJUSTED GROSS
13 INCOME DETERMINED BY THE DEPARTMENT PURSUANT TO SECTION
14 39-22-130 (7) TO BE NECESSARY FOR A SINGLE RESIDENT INDIVIDUAL WHO
15 FILES A SINGLE RETURN TO QUALIFY FOR THE FAMILY AFFORDABILITY TAX
16 CREDIT PURSUANT TO SECTION 39-22-130 FOR THE INCOME TAX YEAR
17 COMMENCING ON JANUARY 1, 2026."

18 Page 8, lines 16 and 17, strike "AND, FOR INCOME TAX YEARS
19 COMMENCING ON AND AFTER JANUARY 1, 2026, BUT BEFORE JANUARY 1,
20 2034," and substitute "AND".

21 Page 9, lines 5 and 6, strike "AND, FOR INCOME TAX YEARS COMMENCING
22 ON AND AFTER JANUARY 1, 2026, BUT BEFORE JANUARY 1, 2034," and
23 substitute "AND".

24 Page 10, line 1, strike "FIFTEEN THOUSAND DOLLARS;" and substitute "THE
25 SINGLE FILER ADJUSTED BASE INCOME;"

26 Page 10, line 6, strike "TWENTY-FIVE THOUSAND DOLLARS." and substitute
27 "THE JOINT FILER ADJUSTED BASE INCOME."

28 Page 10, lines 8 and 9, strike "FEDERAL ADJUSTED GROSS INCOME
29 AMOUNTS SET FORTH IN THIS SUBSECTION (4)" and substitute "JOINT FILER
30 ADJUSTED BASED INCOME AND SINGLE FILER ADJUSTED BASE INCOME".

31 Strike "House Bill 26-_____" and substitute "House Bill 26-1221" on:
32 **Page 5**, lines 16, 24, and 27; and **Page 6**, lines 2 and 8.

33 Strike "HOUSE BILL 26-_____" and substitute "HOUSE BILL 26-1221" on:
34 **Page 10**, line 22; and **Page 11**, lines 6 and 13 and 14.

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