

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1223 be amended as follows:

1 Amend printed bill, page 7, after line 13 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 7, lines 15 and 16, strike "AND, FOR INCOME TAX YEARS  
19 COMMENCING ON AND AFTER JANUARY 1, 2027, BUT BEFORE JANUARY 1,  
20 2034," and substitute "AND".

21 Page 8, lines 4 and 5, strike "AND, FOR INCOME TAX YEARS COMMENCING  
22 ON AND AFTER JANUARY 1, 2027, BUT BEFORE JANUARY 1, 2034," and  
23 substitute "AND".

24 Page 8, line 27, strike "FIFTEEN THOUSAND DOLLARS;" and substitute "THE  
25 SINGLE FILER ADJUSTED BASE INCOME;"

26 Page 9, line 5, strike "TWENTY-FIVE THOUSAND DOLLARS." and substitute  
27 "THE JOINT FILER ADJUSTED BASE INCOME."

28 Page 9, lines 7 and 8, strike "FEDERAL ADJUSTED GROSS INCOME AMOUNTS  
29 SET FORTH IN THIS SUBSECTION (4)" and substitute "JOINT FILER ADJUSTED  
30 BASED INCOME AND SINGLE FILER ADJUSTED BASE INCOME".

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