

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Van Winkle

- 1 Amend printed bill, page 3, line 22, after "**Election.**" insert "(1)".
- 2 Page 3, line 23, after "39-22-322," insert "AND EXCEPT AS PROVIDED IN
- 3 SUBSECTION (2) OF THIS SECTION,".
- 4 Page 4, after line 2 insert:
 - 5 "(2) THE ELECTION ALLOWED UNDER SUBSECTION (1) OF THIS
 - 6 SECTION IS ONLY ALLOWED IN AN INCOME TAX YEAR WHERE THERE IS A
 - 7 LIMITATION ON THE DEDUCTIONS ALLOWED TO INDIVIDUALS UNDER
 - 8 SECTION 164 OF THE INTERNAL REVENUE CODE."

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