

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB24-1312 be amended as follows:

1 Amend the Finance Committee Report, dated April 11, 2024, page 2,
2 strike line 1 and substitute:

3 "Page 3 of the printed bill, line 3, strike "A CERTIFIED".

4 Page 3 of the bill, strike line 4."

5 Page 2 of the report, strike lines 16 through 35 and substitute:

6 "Page 3 of the bill, line 9, strike "A QUALIFIED" and substitute "EACH
7 CHILD CARE WORKER AND QUALIFIED DIRECT CARE WORKER IS ALLOWED
8 A CREDIT AGAINST THE INCOME TAXES IMPOSED BY THIS ARTICLE 22 IN
9 THE AMOUNT OF ONE THOUSAND TWO HUNDRED DOLLARS. IN THE CASE OF
10 A CHILD CARE WORKER OR QUALIFIED DIRECT CARE WORKER WHO FILES A
11 JOINT RETURN WITH ANOTHER RESIDENT INDIVIDUAL WHO IS ALSO A CHILD
12 CARE WORKER OR A QUALIFIED DIRECT CARE WORKER, THE CREDIT
13 ALLOWED BY THIS SUBSECTION (3)(a) IS TWO THOUSAND FOUR HUNDRED
14 DOLLARS.

15 (b) (I) THE CREDIT ALLOWED BY THIS SECTION IS NOT ALLOWED TO
16 A RESIDENT INDIVIDUAL WHOSE ADJUSTED GROSS INCOME EXCEEDS:

17 (A) IN THE CASE OF A RESIDENT INDIVIDUAL WHO FILES A SINGLE
18 RETURN, SEVENTY-FIVE THOUSAND DOLLARS; AND

19 (B) IN THE CASE OF TWO RESIDENT INDIVIDUALS WHO FILE A JOINT
20 RETURN, ONE HUNDRED THOUSAND DOLLARS.

21 (II) THE LIMIT SET FORTH IN SUBSECTION (3)(b)(I)(B) OF THIS
22 SECTION APPLIES TO A JOINT RETURN REGARDLESS OF WHETHER ONE OR
23 BOTH RESIDENT INDIVIDUALS ARE CHILD CARE WORKERS OR QUALIFIED
24 DIRECT CARE WORKERS.

25 (III) A RESIDENT INDIVIDUAL WHO IS BOTH A CHILD CARE WORKER
26 AND A QUALIFIED DIRECT CARE WORKER IS NOT ALLOWED AN ADDITIONAL
27 CREDIT PURSUANT TO THIS SECTION ON ACCOUNT OF SUCH DUAL
28 QUALIFICATION.

29 (IV) IN THE CASE OF A PART-YEAR RESIDENT, THE CREDIT
30 ALLOWED BY THIS SECTION IS APPORTIONED IN THE RATIO DETERMINED IN
31 SECTION 39-22-110 (1).

32 (4) (a) ON OR BEFORE SEPTEMBER 30, 2025, AND EACH SEPTEMBER
33 30 THEREAFTER, THE DEPARTMENT OF HEALTH CARE POLICY AND
34 FINANCING SHALL PROVIDE THE DEPARTMENT OF REVENUE AN ELECTRONIC
35 REPORT OF THE NAME AND FEDERAL EMPLOYER IDENTIFICATION NUMBER
36 OF EVERY LONG-TERM CARE EMPLOYER PROVIDING SERVICES IN THIS
37 STATE DURING THE CALENDAR YEAR."".

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