

1 210965-2 : n : 03/10/2021 : SINGLETON / hdd

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3 SENATE FINANCE AND TAXATION EDUCATION COMMITTEE AMENDMENT TO
4 SB274

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9 On page 5, line 9, insert a new subsection (c) and
10 renumber subsequent subsections accordingly:

11 (c) Notwithstanding subsections (a) and (b), for
12 taxable years 2020 and 2021, any amount received as
13 unemployment compensation as a result of the federal
14 Coronavirus Aid, Relief, and Economic Securities Act, as
15 provided in, 15 U.S. Code §9021, 15 U.S. Code §9023, or as
16 provided in Section 201 or 203 (Extension of CARES Act
17 Unemployment Provisions) of the Consolidated Appropriations
18 Act, 2021 Pub. L. 116-260, or as a result of further extension
19 of these benefits shall be exempt from any state, county, or
20 municipal income tax.

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22 On page 5, line 11, strike "subsection (a)" and
23 insert the following:

24 this section