

1 212897-3 : n : 04/14/2021 : WHATLEY / hdd

2
3 SENATE FINANCE AND TAXATION EDUCATION COMMITTEE AMENDMENT TO
4 HB227

5
6
7
8
9 On page 2, line 2 after "the" insert:

10 full-time

11
12 On page 2, lines 11 and 12 before "residence" in
13 each place insert:

14 primary

15
16 On page 2, line 25 after "shelter" insert:

17 at their primary residence

18
19 On page 3, line 1, after "shelter," insert:

20 at the primary residence

21
22 On page 3, delete lines 2 through 4 in their
23 entirety and insert in lieu thereof the following:

24 whichever is less. The total costs for purposes of
25 the tax credit calculation under this subsection shall exclude
26 any costs reimbursed or expected to be reimbursed by any other

1 entity, including, but not limited to, insurance
2 reimbursements,

3
4 On page 3, line 5, after "grants" insert:
5 , or other government subsidies or incentives

6
7 On page 3, line 9, after the period insert:

8 If the tax liability of the taxpayer is less than
9 the tax credit issued under this act, the taxpayer may only
10 utilize the amount of the credit that reduces the taxpayer
11 liability to zero.

12
13 On page 3, line 10, after "transferable" insert:
14 and may not be carried forward

15
16 On page 3, line 11, after "shall" insert:
17 only

18
19 On page 3, line 13, after "installed" insert:
20 , regardless of the tax liability of the taxpayer

21
22 On page 3, line 18, after "certificate" insert:
23 , subject to the limitations of subsection (c)

24
25 On page 3, line 24, after "amount" insert:
26 for all taxpayers

1 On page 4, line 4, after "shelter" insert:
2 at the primary residence

3
4 On page 4, line 19, after "year" insert:
5 , subject to the limitations of subsection (c)