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3 AMENDMENT TO HB253
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8 On page 2, lines 3 and 9, delete "A" and insert "An
9 active" in both places
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11 On page 2, line 16, delete "A" and insert in lieu
12 thereof the following: "For tax years beginning on and after
13 January 1, 2023, a"
14

15 On page 2, line 17, after "is" delete "certified as
16 a FireFighter I" and insert "a certified volunteer
17 firefighter"
18

19 On page 2, line 22, delete "A" and insert in lieu
20 thereof the following: "For tax years beginning on and after
21 January 1, 2023, a"
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23 On page 2, line 22, after "qualified" insert:
24 "volunteer"
25

1 On page 3, lines 22 and 23, delete subsection "(d)"
2 in its entirety and insert the following new subsections "(d)"
3 and "(e)":

4 (d) The Department of Revenue shall do the
5 following:

6 (1) Provide a standardized format for a certificate
7 to be signed by the qualifying taxpayer and a certifying
8 supervisor to indicate the number of certified training hours
9 and other information required to substantiate the credit
10 being claimed.

11 (2) Require a taxpayer to provide a copy of the
12 certificate when claiming the tax credit pursuant to this act.
13 Failure to file the required certificate shall result in the
14 automatic denial of the credit.

15 (e) The Department of Revenue may adopt rules for
16 the implementation and administration of this section.