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Replace lines 71 through 72 on page 3 with the following:

§25-1-72

(a) The following deductions may be made for tax years beginning after December 31, 2025:

(1) A hiring party that contributes its own funds to a

Replace line 78 on page 3 with the following:

(2) A qualifying independent contractor may deduct, as

Replace line 85 on page 4 with the following:

year.

(b) Nothing in this section shall allow any item to be deducted more than once.