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5 Replace lines 225 through 228 on page 9 with the  
6 following:

7 (3) a. For a qualified donor that is taxed as an  
8 electing pass-through entity under Section 40-18-24.4,  
9 Code of Alabama 1975: 100 percent of the qualified  
10 donations to the taxpayer made

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12 Replace lines 232 through 233 on page 9 with the  
13 following:

14 pro rata basis according to the percentage of  
15 ownership in the entity or the limitations set forth in  
16 this section,

17

18 Replace lines 254 through 255 on page 10 with the  
19 following:

20 b. Upon receipt of a qualified donation, the  
21 recipient shall submit to the department certification of