HB 3349-4 (LC 3190) 3/22/19 (CMT/stn/ps)

Requested by Representative KENY-GUYER

## PROPOSED AMENDMENTS TO HOUSE BILL 3349

- On page 3 of the printed bill, after line 1, insert:
- 2 "(f) Notwithstanding paragraph (d)(B) of this subsection, a deduction for
- 3 qualified residence interest paid or accrued on indebtedness with respect to
- 4 a qualified residence other than the taxpayer's principal residence is in-
- 5 cluded in the taxpayer's itemized deduction if:
- 6 "(A) The qualified residence that is not the taxpayer's current principal
- 7 residence was the taxpayer's principal residence during the tax year or dur-
- 8 ing the period three month's prior to the start of the tax year; and
- 9 "(B) The taxpayer sold a qualified residence during the tax year or was
- actively marketing a qualified residence at the close of the tax year.".

11