

HB 3028-1
(LC 2453)
3/4/19 (CMT/ps)

Requested by Representative REARDON

**PROPOSED AMENDMENTS TO
HOUSE BILL 3028**

1 On page 1 of the printed bill, delete lines 14 through 21 and insert:
2 “(2) A resident individual may claim a credit under this section, using
3 either a Social Security number or an individual taxpayer identification
4 number, if, but for section 32(m) of the Internal Revenue Code, the individual
5 would otherwise be eligible to claim a credit under section 32 of the Internal
6 Revenue Code. The credit allowed shall be the percentage, as stated in sub-
7 section (1) of this section, of the amount that would be allowed on a federal
8 return, based on the amount of the individual’s earned income and the other
9 provisions of section 32 of the Internal Revenue Code. The Department of
10 Revenue shall by rule establish procedures and guidelines for determining
11 the amount of credit allowed.”.

12
