

HB 3028-3
(LC 2453)
4/2/19 (CMT/ps)

Requested by HOUSE COMMITTEE ON HUMAN SERVICES AND HOUSING (at the request of
Representative Jeff Reardon)

**PROPOSED AMENDMENTS TO
HOUSE BILL 3028**

1 On page 1 of the printed bill, line 8, delete “20” and insert “12”.

2 Delete lines 10 through 21 and insert:

3 “(b) Notwithstanding paragraph (a) of this subsection, the credit allowed
4 under this section shall be in an amount equal to a percentage of the earned
5 income credit allowable to the individual for the same tax year under section
6 32 of the Internal Revenue Code, as follows:

7 “(A) For a taxpayer with a dependent under the age of three years at the
8 close of the tax year, 18 percent.

9 “(B) For a taxpayer with a youngest dependent three years of age or older
10 and under six years of age at the close of the tax year, 15 percent.

11 “(2) A resident individual may claim a credit under this section, using
12 either a Social Security number or an individual taxpayer identification
13 number, if, but for section 32(m) of the Internal Revenue Code, the individual
14 would otherwise be eligible to claim a credit under section 32 of the Internal
15 Revenue Code. The credit allowed shall be the percentage, as stated in sub-
16 section (1) of this section, of the amount that would be allowed on a federal
17 return, based on the amount of the individual’s earned income and the other
18 provisions of section 32 of the Internal Revenue Code. The Department of
19 Revenue shall by rule establish procedures and guidelines for determining
20 the amount of credit allowed.”.

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