On page 1 of the printed bill, delete lines 14 through 24 and insert:

“(2) A resident individual may claim a credit under this section, using either a Social Security number or an individual taxpayer identification number, if, but for section 32(m) of the Internal Revenue Code, the individual would otherwise be eligible to claim a credit under section 32 of the Internal Revenue Code. The credit allowed as provided in this subsection shall equal the percentage, as stated in subsection (1) of this section, of the amount that would be allowed on a federal return, based on the amount of the individual's earned income and the other provisions of section 32 of the Internal Revenue Code.”.

In line 26, delete “subsection (1)” and insert “subsection (1) or (2)".

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