

HB 2819-3
(LC 2319)
5/19/21 (CMT/ps)

Requested by Representative PHAM

**PROPOSED AMENDMENTS TO
HOUSE BILL 2819**

1 On page 1 of the printed bill, delete lines 14 through 24 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 as provided in this subsection shall equal
7 the percentage, as stated in subsection (1) of this section, of the amount that
8 would be allowed on a federal return, based on the amount of the individual’s
9 earned income and the other provisions of section 32 of the Internal Revenue
10 Code.”.

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