

Hall of the House of Representatives
93rd General Assembly - Regular Session, 2021
Amendment Form

Subtitle of House Bill No. 1361

TO PROVIDE FOR THE TAX TREATMENT OF CERTAIN LOANS, PAYMENTS, AND EXPENSES
RELATED TO CORONAVIRUS 2019 (COVID-19) RELIEF PROGRAMS; AND TO DECLARE AN
EMERGENCY.

Amendment No. 2 to House Bill 1361

Amend House Bill No. 1361 as originally introduced:

Page 2, line 16, delete "the exclusion of income from"

AND

Page 2, delete lines 17 and 18, and substitute the following:
"Program loan forgiveness;"

AND

Page 2, line 20, delete "the exclusion of"

AND

Page 2, delete lines 21 and 22, and substitute the following:
"subsequent Paycheck Protection Program loan forgiveness;"

AND

Page 2, delete line 29, and substitute the following:

"(B) Amounts excluded under this subdivision (b)(31) are
includable in the adjustments specified in § 26-51-427(2).

(C) The Department of Finance and Administration may"

AND

Page 2, line 36, delete "and a tax attribute shall not be reduced"

AND

Page 3, delete line 2, and substitute the following:



"(C) Amounts excluded under this subdivision (b)(32) are
includable in the adjustments specified in § 26-51-427(2).

(D) The department may provide an exception from any"

The Amendment was read _____

By: Representative Eaves

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Chief Clerk