

## HOUSE FLOOR AMENDMENT EXPLANATION



Bill Number: **HB 2459**

Mosley

Substitute Floor  
Amendment

- 
1. Expands the tax credit eligibility to include individuals who provide for a person who lives in the taxpayer's residence for the entire TY, has half of their total support provided by the taxpayer and either:
    - a. Is at least 65 years old; or
    - b. Has a mental disability or an emotional or personality disorder and requires assistance with activities of daily living.
  2. Stipulates if two or more taxpayers claim the same qualifying child and cannot agree who will claim the credit, DOR is required to deny the credit until the issue is resolved in a court of competent jurisdiction.
  3. Requires DOR to deny a credit claimed if the taxpayer is delinquent in court-ordered payments for spousal maintenance or child support.
  4. Specifies the child must live with the taxpayer in this state and be claimed as a dependent on the taxpayer's resident or part-year resident return.
  5. Makes technical and conforming changes.

Amendment explanation prepared by Anthony Casselman

Phone Number 63848

2/22/2018

MOSLEY SUBSTITUTE FLOOR AMENDMENT  
HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2459

I move the following SUBSTITUTE amendment to the WAYS AND MEANS Committee  
Amendment to  
HOUSE BILL 2459 (Reference to printed bill)

1 Page 1, line 21, after "Child" insert ", elderly and mental disability  
2 assistance"; strike "; definition"

3 Line 24, after "TO" insert ":

4 1."

5 Line 26, after the period insert "FOR THE PURPOSES OF THIS PARAGRAPH,  
6 "QUALIFYING CHILD" MEANS A CHILD WHO MEETS ALL OF THE FOLLOWING  
7 REQUIREMENTS:

8 (a) IS THE TAXPAYER'S SON, DAUGHTER, STEPCHILD, FOSTER CHILD,  
9 SIBLING, STEPBROTHER OR STEPSISTER OR A DESCENDANT OF ANY OF THEM OR ANY OF  
10 THE LISTED RELATIVES BY THE HALF-BLOOD OR BY ADOPTION.

11 (b) WAS UNDER SEVENTEEN YEARS OF AGE AT THE END OF THE TAXABLE YEAR.

12 (c) DID NOT PROVIDE MORE THAN ONE-HALF OF THE CHILD'S OWN SUPPORT  
13 FOR THE TAXABLE YEAR.

14 (d) LIVED WITH THE TAXPAYER IN THIS STATE FOR MORE THAN ONE-HALF OF  
15 THE TAXABLE YEAR.

1 (e) IS CLAIMED AS A DEPENDENT ON THE TAXPAYER'S RESIDENT OR  
2 PART-YEAR RESIDENT TAX RETURN.

3 (f) DOES NOT FILE A JOINT RETURN FOR THE TAXABLE YEAR OR FILES IT  
4 ONLY TO CLAIM A REFUND OF WITHHELD INCOME TAX OR ESTIMATED TAX.

5 (g) WAS A UNITED STATES CITIZEN, A UNITED STATES NATIONAL OR A  
6 UNITED STATES RESIDENT ALIEN DURING THE TAXABLE YEAR.

7 2. EACH PERSON WHO IS AT LEAST SIXTY-FIVE YEARS OF AGE AND WHO LIVED  
8 IN THE TAXPAYER'S PRINCIPAL RESIDENCE IN THIS STATE FOR THE ENTIRE TAXABLE  
9 YEAR, IF THE TAXPAYER PROVIDED MORE THAN ONE-HALF OF THE PERSON'S TOTAL  
10 SUPPORT AND MAINTENANCE COSTS.

11 3. EACH PERSON WHO HAS A MENTAL DISABILITY OR AN EMOTIONAL OR  
12 PERSONALITY DISORDER, WHO REQUIRES ASSISTANCE WITH ACTIVITIES OF DAILY  
13 LIVING AND WHO LIVED IN THE TAXPAYER'S PRINCIPAL RESIDENCE IN THIS STATE  
14 FOR THE ENTIRE TAXABLE YEAR, IF THE TAXPAYER PROVIDED MORE THAN ONE-HALF OF  
15 THE PERSON'S TOTAL SUPPORT AND MAINTENANCE COSTS."

16 Page 1, line 27, strike "CHILD" insert "PERSON DESCRIBED IN SUBSECTION A,  
17 PARAGRAPHS 1 AND 2 OF THIS SECTION"

18 Lines 40 and 43, strike "CHILD OF THE TAXPAYER" insert "PERSON DESCRIBED IN  
19 SUBSECTION A, PARAGRAPHS 1 AND 2 OF THIS SECTION"

20 Page 2, line 3, strike "CHILD OF THE TAXPAYER" insert "PERSON DESCRIBED IN  
21 SUBSECTION A, PARAGRAPHS 1 AND 2 OF THIS SECTION"

22 Line 5, after "CHILD" insert "DESCRIBED IN SUBSECTION A, PARAGRAPH 1 OF THIS  
23 SECTION"

1 Line 9, strike "THE CHILD" insert "A QUALIFYING CHILD UNDER SUBSECTION A,  
2 PARAGRAPH 1 OF THIS SECTION"

3 Page 2, between lines 14 and 15, insert:

4 "3. IF TWO OR MORE TAXPAYERS CLAIM A QUALIFYING CHILD UNDER  
5 SUBSECTION A, PARAGRAPH 1 OF THIS SECTION AND CANNOT AGREE WHO WILL CLAIM  
6 THE CREDIT OR IF TWO OR MORE TAXPAYERS FILE TAX RETURNS CLAIMING A CREDIT  
7 FOR THE SAME PERSON, THE DEPARTMENT SHALL DENY THE CREDIT FOR ALL CLAIMANTS  
8 UNTIL THEY RESOLVE THE ISSUE IN A COURT OF COMPETENT JURISDICTION."

9 Strike lines 20 through 34, insert:

10 "E. A CREDIT IS NOT ALLOWED AND THE DEPARTMENT SHALL DENY A CREDIT  
11 THAT IS CLAIMED UNDER THIS SECTION IF THE TAXPAYER IS DELINQUENT IN  
12 COURT-ORDERED PAYMENTS FOR SPOUSAL MAINTENANCE OR FOR SUPPORT OF ANY  
13 CHILD."

14 Line 36, strike "child" insert "income"

15 Line 39, after "children" insert "or providing care for older persons with  
16 disabilities or persons who have a mental disability or an emotional or  
17 personality disorder"

18 Amend title to conform

PAUL MOSLEY

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~~02/21/2018~~  
~~5:41 PM~~  
~~C: dmt~~

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02/22/2018  
08:01 AM  
H: MM/teg