

HOUSE FLOOR AMENDMENT EXPLANATION



Bill Number: **HB 2459**

Mosley

Floor Amendment
(AD COW)

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1. Removes tax credit eligibility for individuals who provide for a person who:
 - a. Is at least 65 years old; or
 - b. Has a mental disability or an emotional or personality disorder and requires assistance with daily living activities.
 2. Makes technical and conforming changes.

Amendment explanation prepared by Anthony Casselman
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2/27/2018

ADDITIONAL COW
MOSLEY FLOOR AMENDMENT
HOUSE OF REPRESENTATIVES AMENDMENTS TO H.B. 2459
(Reference to House engrossed bill)

- 1 Page 1, line 21, strike ". elderly and mental disability assistance"
2 Line 22, after "credit" insert "; definition"
3 Lines 25 and 26, strike ":"
4 1."
5 Line 28, after the period strike remainder of line
6 Strike lines 29 through 44
7 Page 2, strike lines 1 through 9
8 Lines 10 and 11, strike "PERSON DESCRIBED IN SUBSECTION A, PARAGRAPHS 1 AND 2
9 OF THIS SECTION" insert "CHILD"
10 Lines 24 and 25, 28 and 29 and 32 and 33, strike "PERSON DESCRIBED IN
11 SUBSECTION A, PARAGRAPHS 1 AND 2 OF THIS SECTION" insert "CHILD OF THE
12 TAXPAYER"
13 Lines 35 and 36, strike "DESCRIBED IN SUBSECTION A, PARAGRAPH 1 OF THIS
14 SECTION"
15 Lines 40 and 41, strike "UNDER SUBSECTION A, PARAGRAPH 1 OF THIS SECTION"
16 Page 3, lines 3 and 4, strike "UNDER SUBSECTION A, PARAGRAPH 1 OF THIS SECTION"
17 Between lines 17 and 18, insert:
18 "F. FOR THE PURPOSES OF THIS SECTION, "QUALIFYING CHILD" MEANS A
19 CHILD WHO MEETS ALL OF THE FOLLOWING REQUIREMENTS:
20 1. IS THE TAXPAYER'S SON, DAUGHTER, STEPCHILD, FOSTER CHILD,
21 SIBLING, STEPBROTHER OR STEPSISTER OR A DESCENDANT OF ANY OF THEM OR ANY OF
22 THE LISTED RELATIVES BY THE HALF-BLOOD OR BY ADOPTION.
23 2. WAS UNDER SEVENTEEN YEARS OF AGE AT THE END OF THE TAXABLE YEAR.
24 3. DID NOT PROVIDE MORE THAN ONE-HALF OF THE CHILD'S OWN SUPPORT FOR
25 THE TAXABLE YEAR.
26 4. LIVED WITH THE TAXPAYER IN THIS STATE FOR MORE THAN ONE-HALF OF
27 THE TAXABLE YEAR.

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

3 6. 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 7. WAS A UNITED STATES CITIZEN, A UNITED STATES NATIONAL OR A UNITED
6 STATES RESIDENT ALIEN DURING THE TAXABLE YEAR."

7 Line 19, strike "income" insert "child"

8 Line 22, after "children" insert a period strike remainder of line

9 Strike line 23

10 Amend title to conform

PAUL MOSLEY

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02/27/2018

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H: AC/ra