

PROPOSED AMENDMENT

HB 1045 # 4

DIGEST

Contributions. Removes the provision that provides that a taxpayer shall be deemed to have made a contribution to a college choice 529 education savings plan on the last day of the preceding taxable year if the contribution is made not later than the time prescribed by law for filing the return for such taxable year (not including extensions).

- 1 Page 3, delete lines 37 through 42.
- 2 Page 4, delete line 1.
(Reference is to HB 1045 as printed January 10, 2022.)