

PROPOSED AMENDMENT

HB 1045 # 1

DIGEST

529 college savings plan contributions. 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, between lines 36 and 37, begin a new line block indented
- 2 and insert:
- 3 **"For purposes of clause (B), a taxpayer shall be deemed to**
- 4 **have made a contribution to an account or accounts of a**
- 5 **college choice 529 education savings plan on the last day of**
- 6 **the preceding taxable year if the contribution is made on**
- 7 **account of such taxable year and is made not later than the**
- 8 **time prescribed by law for filing the return for such taxable**
- 9 **year (not including extensions)."**

(Reference is to HB 1045 as introduced.)