

## HOUSE AMENDMENTS TO HOUSE BILL 3028

By COMMITTEE ON HUMAN SERVICES AND HOUSING

April 5

1 On page 1 of the printed bill, line 8, delete “20” and insert “12”.

2 Delete lines 10 through 21 and insert:

3 “(b) Notwithstanding paragraph (a) of this subsection, the credit allowed under this section shall  
4 be in an amount equal to a percentage of the earned income credit allowable to the individual for  
5 the same tax year under section 32 of the Internal Revenue Code, as follows:

6 “(A) For a taxpayer with a dependent under the age of three years at the close of the tax year,  
7 18 percent.

8 “(B) For a taxpayer with a youngest dependent three years of age or older and under six years  
9 of age at the close of the tax year, 15 percent.

10 “(2) A resident individual may claim a credit under this section, using either a Social Security  
11 number or an individual taxpayer identification number, if, but for section 32(m) of the Internal  
12 Revenue Code, the individual would otherwise be eligible to claim a credit under section 32 of the  
13 Internal Revenue Code. The credit allowed shall be the percentage, as stated in subsection (1) of  
14 this section, of the amount that would be allowed on a federal return, based on the amount of the  
15 individual’s earned income and the other provisions of section 32 of the Internal Revenue Code. The  
16 Department of Revenue shall by rule establish procedures and guidelines for determining the amount  
17 of credit allowed.”.

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