HOUSE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 530 by Representative Hodges

1 AMENDMENT NO. 1

- On page 1, line 2, after "enact" delete the remainder of the line in its entirety and insert "R.S.
 47:101(C), 297.8(A)(3) and (C), relative to individual income tax; to provide"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 4, after "qualifying" and before "dependents" delete "children and"
- 6 AMENDMENT NO. 3
- On page 1, line 5, after "credit;" and before "to authorize" insert "to provide for requirements
 for claiming dependents on certain income tax returns;"
- 9 AMENDMENT NO. 4
- On page 1, line 9, after "Section 1." delete the remainder of the line in its entirety and insert
 "R.S. 47:101(C), 297.8(A)(3) and (C) are hereby enacted to read as follows:"
- 12 AMENDMENT NO. 5

14

- 13 On page 1, between lines 9 and 10 insert the following:
- 15 "§101. Individual returns
- 16 * * * *
- 17C. Any taxpayer claiming a dependent on a tax return, must provide a18statement that the dependent has been physically present in the United States for at19least six months of the taxable year.

*"

- 20 * *
- 21 AMENDMENT NO. 6
- 22 On page 1, line 13, after "(3)" and before "credit" delete "No" and insert the following:
- 23 "For eligible individuals with a "qualifying child", as that term is defined under
 24 Section 32 of the Internal Revenue Code, no"
- 25 <u>AMENDMENT NO. 7</u>
- On page 1, line 14, after "<u>on</u>" delete the remainder of the line in its entirety and insert
 "documentation required by the Department of Revenue that the qualifying child for which"
- 28 AMENDMENT NO. 8
- 29 On page 1, line 16, after "<u>child</u>" and before "<u>is</u>" delete "<u>or other dependent</u>"
- 30 AMENDMENT NO. 9
- 31 On page 2, line 1, after "<u>child</u>" and before "<u>has</u>" delete "<u>or other dependent</u>"

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

- 1 AMENDMENT NO. 10
- 2 On page 2, line 4, after "<u>child</u>" and before "<u>was</u>" delete "<u>or other dependent</u>"
- 3 AMENDMENT NO. 11
- 4 On page 2, line 5, after "<u>child</u>" and before "<u>has</u>" delete "<u>or other dependent</u>"
- 5 AMENDMENT NO. 12
- 6 On page 2, line 7, after "<u>child</u>" and before "<u>or one</u>" delete "<u>or other dependent</u>"
- 7 AMENDMENT NO. 13
- 8 On page 2, delete lines 10 through 14 in their entirety
- 9 AMENDMENT NO. 14
- 10 On page 2, delete line 15 in its entirety and insert the following:
- 11 "C. The Department of Revenue may promulgate rules and regulations in"