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**HOUSE FLOOR AMENDMENTS**

2021 Regular Session

Amendments proposed by Representative Willard to Engrossed House Bill No. 659 by Representative Willard

1 AMENDMENT NO. 1

2 On page 1, line 8, after "under" and before "years" delete "eighteen" and insert "seven"

3 AMENDMENT NO. 2

4 On page 1, line 10, after "under" and before "years" delete "eighteen" and insert "seven"

5 AMENDMENT NO. 3

6 On page 1, line 11, after "shall" delete the remainder of the line in its entirety and delete  
7 lines 12 through 18 in their entirety and on page 2, delete lines 1 through 12 in their entirety  
8 and insert the following:

9 "equal three hundred dollars per year per child under seven years of age.

10 (2) In order to qualify for the credit authorized pursuant to the provisions of  
11 this Section, the gross income of the taxpayer claiming the credit shall not exceed the  
12 following amounts:

13 (a) For taxpayers filing as single individuals or married filing separate, forty  
14 thousand dollars per year.

15 (b) For taxpayers filing married-joint returns, filing as a qualified surviving  
16 spouse, or filing as head of household, eighty thousand dollars per year.

17 (3) No credit shall be allowed pursuant to the provisions of this Section for  
18 a taxpayer with a gross income that exceeds the amounts set forth in Paragraph (2)  
19 of this Subsection or for a child that is seven years of age or older."