

H.B. 77

TAX CREDIT FOR HOME-SCHOOLING PARENT

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 3

FEBRUARY 14, 2014 8:20 AM

Representative **Steve Eliason** proposes the following amendments:

1. *Page 3, Lines 65 through 68:*

- 65 (2) Except as provided in Section [59-10-1002.2](#), **for a taxable year beginning on or after January 1,**
66 **2014, but beginning on or before December 31, 2018,** a claimant may claim a nonrefundable
67 tax credit against a tax under this chapter of \$500 for each home-schooled child if the claimant,
68 or another claimant who files a joint return under this chapter with the claimant, is a
 home-schooling parent.