

H.B. 277

NONREFUNDABLE RETIREMENT TAX CREDITS

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 7, 2018 11:41 AM

Representative **John R. Westwood** proposes the following amendments:

1. *Page 1, Lines 13 through 14:*

13 ▶ repeals the requirement that certain retirees be born on or before a certain date to be
14 eligible for certain nonrefundable retirement tax credits; and

2. *Page 2, Lines 46 through 51:*

46 (c) "Eligible under age 65 retiree" means a claimant, regardless of whether that
47 claimant is retired, who:

48 (i) is younger than 65 years of age; ~~{and}~~

49 {+} (ii) was born on or before December 31, 1952; and

50 (iii) {+} ~~{(ii)}~~ has eligible retirement income for the taxable year for which a tax credit is
51 claimed under this section.