

1st Sub. H.B. 351

INDIVIDUAL INCOME TAX - HEALTH INSURANCE

HOUSE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 6, 2008 4:10 PM

Representative **James A. Dunnigan** proposes the following amendments:

1. *Page 18, Lines 525 through 531:*

525 (b) "Eligible insured individual" means:
526 (i) the claimant who is insured under a health benefit plan;
527 (ii) the spouse of the claimant described in Subsection (1)(b)(i) if:
528 (A) the claimant files a single { **federal individual income tax** } return jointly **under this**
chapter with the
529 claimant's spouse **for the taxable year** ; and
530 (B) the spouse is insured under the health benefit plan described in Subsection
531 (1)(b)(i); or

2. *Page 19, Lines 553 through 561:*

553 (e) "Joint claimant with no dependents" means {~~⋮~~
554 ~~—(i)—~~} a husband and wife who:
555 {~~(A)~~} (i) file a single { **federal individual income tax** } return jointly **under this**
chapter for the taxable year; and
556 {~~(B)~~} (ii) do not claim a dependent under Section 151, Internal Revenue Code, on the
557 husband's and wife's federal individual income tax return for the taxable year {~~⋮~~ or } ~~⋮~~

558 {~~(ii) a surviving spouse, as defined in Section 2(a), Internal Revenue Code, who:~~
559 ~~—(A) files a single federal individual income tax return for the taxable year; and~~
560 ~~—(B) does not claim a dependent under Section 151, Internal Revenue Code, on the~~
561 ~~surviving spouse's federal individual income tax return for the taxable year.—~~}

3. *Page 20, Lines 586 through 590:*

586 (3) The maximum amount of a tax credit described in Subsection (2) a claimant may
587 claim **on a return** for a taxable year is:
588 (a) for a single claimant with no dependents, \$300;
589 (b) for a joint claimant with no dependents, \$600; or
590 (c) for a claimant with dependents, \$900.