



Rep. Mark L. Walker

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10100HB3319ham001

LRB101 05942 HLH 58273 a

1 AMENDMENT TO HOUSE BILL 3319

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3319 by replacing  
3 everything from line 4 on page 2 through line 4 on page 3 with  
4 the following:

5 "(c) A transfer of this credit may be made by the taxpayer  
6 earning the credit within one year after the credit is awarded  
7 in accordance with rules adopted by the Department. A credit so  
8 transferred retains its original expiration date. The  
9 transferee shall first use the credit during the taxable year  
10 in which the transfer is made. The transferor and transferee  
11 shall each attach a copy of the certificate of transfer to  
12 their respective tax returns."