



Rep. Tony M. McCombie

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10300HB1459ham001

LRB103 05807 HLH 57738 a

1 AMENDMENT TO HOUSE BILL 1459

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1459 on page 3, by  
3 replacing lines 20 through 25 with the following:

4 "and prior to January 1, 2024, (iv) for persons dying on or  
5 after January 1, 2024 and prior to January 1, 2026, the  
6 applicable exclusion amount calculated under Section 2010 of  
7 the Internal Revenue Code, including any deceased spousal  
8 unused exclusion amount available after a valid election is  
9 made under subparagraph (A) of paragraph (5) of subsection (c)  
10 of that Section, and (v) for persons dying on or after January  
11 1, 2026, the greater of (1) the applicable exclusion amount  
12 calculated under Section 2010 of the Internal Revenue Code,  
13 including any deceased spousal unused exclusion amount  
14 available after a valid election is made under subparagraph  
15 (A) of paragraph (5) of subsection (c) of that Section, or (2)  
16 the amount that would have been calculated under Section 2010  
17 of the Internal Revenue Code, including any deceased spousal  
18 unused exclusion amount available after a valid election is

1 made under subparagraph (A) of paragraph (5) of subsection (c)  
2 of that Section, if the decedent had died in calendar year  
3 2025, and".