

1 219774-3 : n : 04/06/2022 : AO / hdd

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3 SENATE FINANCE AND TAXATION EDUCATION COMMITTEE AMENDMENT TO
4 HB487

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9 On page 2, line 24, after "child" insert the
10 following:

11 "until December 31, 2022"

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13 On page 3, delete line 1, and insert the following:

14 (b) For tax years beginning on and after January 1,
15 2023, and ending December 31, 2027, a taxpayer shall

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17 On page 3, after line 16, insert the following new
18 subsection:

19 (d) For tax years beginning on and after January 1,
20 2028, a taxpayer shall be allowed a one time, refundable
21 credit against the tax imposed by Section 40-18-2, for a
22 private adoption or the adoption of a qualified foster child.
23 The amount of such credit shall be one thousand dollars
24 (\$1,000) per child adopted through a private adoption or
25 qualified foster child to be claimed in the year in which the
26 adoption becomes final.