

**NOT GERMANE**

Senators Rogers of the 21st and Staton of the 18th offered the following amendment:

1 *Amend the Senate Insurance and Labor Committee substitute to HB 1067 (LC 37 1471S) by*  
2 *deleting line 1 and inserting in lieu thereof the following:*

3 To amend Code Section 33-1-18 of the Official Code of Georgia Annotated, relating to  
4 housing tax credit for qualified projects and rules and regulations, so as to provide that there  
5 shall be no forfeiture or restrictions of the credit under certain circumstances; to amend  
6 Chapter 23 of Title 33 of the Official Code of Georgia Annotated, relating to

7 *By inserting after line 9 the following:*

8 Code Section 33-1-18 of the Official Code of Georgia Annotated, relating to housing tax  
9 credit for qualified projects and rules and regulations, is amended by adding a new  
10 subsection to read as follows:

11 "(d) The tax credit as allowed under this Code section shall be available for use by any  
12 taxpayer having a premium tax liability to this state. Under no condition, including the rate  
13 capitation used in determining premiums due to an entity, shall any state agency require  
14 the forfeiture of such credit, the forfeiture of any benefit from the use of such credit, or the  
15 restraint from using such tax credit as a condition or circumstance of participating in any  
16 state or combined federal and state program. In such cases, the tax amount used shall be  
17 the same as the amount of tax prior to applying such credit."

**SECTION 1A**