

ADOPTED

Representative Belton of the 112th offers the following amendment:

1 *Amend the Senate Substitute to HB 32 (LC 43 2019S) by replacing line 3 with the following:*
2 recruitment and retention program for an income tax credit for teachers who agree

3 *By replacing line 10 with the following:*
4 provide for an income tax credit for taxpayers who are participating teachers in

5 *By replacing line 67 with the following:*
6 tax credit as provided for in Code Section 48-7-29.23 to each participating

7 *By replacing lines 173 through 175 with the following:*

8 (b) In no event shall the total amount of the tax credit under this Code section for a taxable
9 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to
10 be carried forward to apply to the taxpayer's succeeding three years' tax liability. No such
11 tax credit shall be allowed the taxpayer against prior years' tax liability.