

ADOPTED

Senators Dolezal of the 27th and Dixon of the 45th offered the following amendment #1:

- 1 *Amend HB 360 (LC 50 1163S) by replacing on line 3 "the credit" with "a reduced credit".*
- 2 *By deleting "(1)" on line 13.*
- 3 *By replacing "2027, 2028, or 2029" on lines 15 and 16 with "2027 or 2028".*
- 4 *By replacing lines 19 through 24 with the following:*
 - 5 on or before July 1, 2026; provided, however, that any taxpayer that claims tax credits
 - 6 pursuant to this subsection in tax year 2026 shall only be allowed to claim such credits
 - 7 in an amount:
 - 8 (A) Not to exceed 90 percent of the amount otherwise allowed pursuant to this Code
 - 9 section if such credit was preapproved for tax year 2027; or
 - 10 (B) Not to exceed 85 percent of the amount otherwise allowed pursuant to this Code
 - 11 section if such credit was preapproved for tax year 2028."