

MOOT

Senator Tillery of the 19th offered the following amendment #2:

1 *Amend HB 360 (LC 50 1163S) by replacing on line 3 "the credit" with "reduced credits".*

2 *By inserting after "2026" on line 19 the following:*

3 ; provided, however, that any taxpayer that claims tax credits pursuant to this subsection
4 in tax year 2026 shall only be allowed to claim such credits in an amount:

5 (A) Not to exceed 90 percent of the amount otherwise allowed pursuant to this Code
6 section if such credit was preapproved for tax year 2027;

7 (B) Not to exceed 80 percent of the amount otherwise allowed pursuant to this Code
8 section if such credit was preapproved for tax year 2028; or