

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE DeGraaf

1 Amend reengrossed bill, page 2, line 1, strike "(1.5) introductory portion"
2 and substitute "(1.5) introductory portion; and **add** (3), (4), and (5) as
3 follows:"

4 Page 2, before line 13 insert:

5 "(3) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A CHILD
6 MAY BE CLAIMED AS A DEPENDENT FOR PURPOSES OF ANY STATE TAX
7 CREDIT, DEDUCTION, OR BENEFIT BY ONLY ONE TAXPAYER OR HOUSEHOLD
8 IN A GIVEN TAX YEAR.

9 (4) IF MULTIPLE ADULTS RESIDE IN A HOUSEHOLD OR MAINTAIN
10 MARRIAGE-LIKE RELATIONSHIPS WITH THE SAME CHILD RESIDING IN THE
11 HOUSEHOLD, THE DEPARTMENT OF REVENUE SHALL REQUIRE DESIGNATION
12 OF A SINGLE TAXPAYER AUTHORIZED TO CLAIM THE CHILD FOR STATE TAX
13 PURPOSES.

14 (5) THE DEPARTMENT OF REVENUE MAY ADOPT RULES NECESSARY
15 TO ENSURE THAT A CHILD IS NOT CLAIMED BY MULTIPLE TAXPAYERS FOR
16 STATE TAX BENEFITS IN THE SAME TAX YEAR."

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