



Rep. Dave Severin

**Filed: 2/14/2025**

10400HB0013ham001

LRB104 03342 HLH 19249 a

1 AMENDMENT TO HOUSE BILL 13

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 13 on page 2, by  
3 replacing lines 8 through 16 with the following:

4 "(b) A credit under this Section shall not reduce a  
5 taxpayer's liability to less than zero. If the taxpayer has a  
6 federal adjusted gross income for the taxable year that does  
7 not exceed \$50,000, then the excess credit amount shall be  
8 refunded to the taxpayer. The amount of the refund shall not be  
9 included in the taxpayer's income or resources for the  
10 purposes of determining the taxpayer's eligibility or benefit  
11 level for any means-tested benefit program administered by a  
12 governmental entity unless required by federal law. If the  
13 taxpayer has a federal adjusted gross income for the taxable  
14 year that is \$50,000 or more, then the excess credit amount  
15 shall be carried forward and applied to the tax liability for  
16 the 5 taxable years following the excess credit year. The tax  
17 credit shall be applied to the earliest year for which there is  
18 a tax liability. If there are credits for more than one year

1 that are available to offset liability, the earlier credit  
2 shall be applied first.".