

FIFTY-SEVENTH LEGISLATURE  
FIRST SESSION

PROPOSED AMENDMENT DIRECTED TO A COMMITTEE

February 12, 2025

Mr. Chair:

I propose to the HOUSE TAXATION AND REVENUE COMMITTEE the following amendments to

HOUSE BILL 207

1. On page 2, lines 5 and 6, strike "seven thousand dollars (\$7,000)" and insert in lieu thereof "five thousand dollars (\$5,000)".

2. On page 2, line 8, before the period, insert "; provided that if the child is a special needs child, the amount of credit shall be seven thousand five hundred dollars (\$7,500)".

3. On page 3, strike lines 10 through 19 and insert in lieu thereof:

"H. As used in this section:

(1) "child" means an individual under the age of eighteen; and

(2) "special needs child" means a child or an individual who is over eighteen years of age and who is certified by the children, youth and families department or a licensed child placement agency as meeting the definition of a "difficult to place child" pursuant to the Adoption Act; provided that if the classification as a "difficult to place child" is based on a physical or mental impairment or an emotional disturbance, the physical or mental impairment or emotional disturbance shall be at

least moderately disabling."".

Respectfully submitted,

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