

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB22-1163 be amended as follows:

1 Amend printed bill, page 2, strike lines 9 through 17 and substitute "EACH
2 EMERGENCY MEDICAL EXPENSE PAID BY A QUALIFYING TAXPAYER DURING
3 THE TAXABLE YEAR FOR THE QUALIFYING TAXPAYER OR THE QUALIFYING
4 TAXPAYER'S SPOUSE OR DEPENDENT; EXCEPT THAT THE AMOUNT OF THE
5 SUBTRACTION SHALL NOT EXCEED ONE THOUSAND DOLLARS FOR EACH
6 SEPARATE EXPENSE."

7 Page 3, line 9, strike "INDIVIDUALS TO CLAIM SUCH EXPENDITURES" and
8 substitute "QUALIFYING TAXPAYERS TO CLAIM EXPENDITURES FOR
9 EMERGENCY MEDICAL EXPENSES".

10 Page 3, line 12, strike "TAXPAYERS WHO HAVE QUALIFYING" and
11 substitute "QUALIFYING TAXPAYERS WHO HAVE EMERGENCY".

12 Page 3, line 17, after "OF" insert "QUALIFYING".

13 Page 3, strike lines 18 through 23 and substitute:

14 "(IV) AS USED IN THIS SUBSECTION (4)(bb):

15 (A) "EMERGENCY MEDICAL EXPENSE" MEANS AN EXPENSE THAT
16 IS IDENTIFIED ON A STATEMENT FROM AN EMERGENCY ROOM OR URGENT
17 CARE FACILITY LICENSED BY THE STATE OR AN AMBULANCE SERVICE;
18 EXCEPT THAT THE TERM EXCLUDES ANY EXPENSE THAT IS CLAIMED AS A
19 DEDUCTION ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN, PAID OR
20 REIMBURSED FROM A MEDICAL SAVINGS ACCOUNT IN ACCORDANCE WITH
21 SECTION 39-22-504.7 (3)(b)(I), OR PAID OR REIMBURSED BY THE
22 TAXPAYER'S INSURANCE COMPANY.

23 (B) "QUALIFYING TAXPAYER" MEANS A TAXPAYER WHOSE
24 HOUSEHOLD INCOME FOR THE INCOME TAX YEAR IS LESS THAN OR EQUAL
25 TO FOUR HUNDRED PERCENT OF THE FAMILY FEDERAL POVERTY
26 GUIDELINES, ADJUSTED FOR FAMILY SIZE, DETERMINED ANNUALLY BY THE
27 UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES."

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