



WLRV95-1 : 5/10/2023 : JC
AMENDMENT TO HB23, AS ENGROSSED
1ST FINANCE AND TAXATION GENERAL FUND AMENDMENT TO HB23
OFFERED BY SENATOR BROWN

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Replace line 67 on page 3 with the following:

be accounted for and maintained for a minimum of three years, by the department or squad. Detailed records of all expenditures to be maintained shall include, but not be limited to, all of the following:

- (1) All items purchased in any calendar year.
- (2) The cost of each item purchased in any calendar year.
- (3) The location of each item purchased in any calendar year.
- (4) The total amount expended for each calendar year.

Replace line 71 on page 3 with the following:

fire, emergency, and rescue calls. The tax credit shall be effective beginning January 1, 2024. The tax credit is allowed up to the amount of the tax liability of the taxpayer. The tax credit is not refundable or transferable and may not be carried forward to a subsequent tax year. A taxpayer claiming



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24 this tax credit may not also claim the same
25 unreimbursed mileage as a deduction on the taxpayer's
26 income tax return.

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28 Replace line 73 on page 3 with the following:

29 unreimbursed mileage at the standard mileage
30 allowance for state employees