

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Appropriations.

HB24-1288 be amended as follows:

1 Amend the Finance Committee Report, dated March 4, 2024, page 1,  
2 strike lines 16 through 20.

3 Page 2 of the committee report, strike lines 1 through 24 and substitute:

4 "Page 3 of the printed bill, strike lines 23 through 27.

5 Page 4 of the bill, strike lines 1 through 25 and substitute:

6 "DEPARTMENT OF REVENUE A PILOT PROGRAM TO ASSIST UP TO ONE  
7 HUNDRED THOUSAND HOUSEHOLDS IN FILING OR AMENDING A FEDERAL  
8 INCOME TAX RETURN, A STATE INCOME TAX RETURN, OR BOTH, AND  
9 CLAIMING THE FEDERAL AND STATE EARNED INCOME TAX OR CHILD TAX  
10 CREDITS FOR UP TO TWO PRIOR TAX YEARS. DEPENDING UPON THE  
11 AVAILABLE RESOURCES OF THE THIRD-PARTY ENTITY DESCRIBED IN  
12 SUBSECTION (2) OF THIS SECTION, THE PILOT PROGRAM SHALL:

13 (a) ASSIST RESIDENT INDIVIDUALS IN FILING A FEDERAL OR STATE  
14 INCOME TAX RETURN AND CLAIMING THE FEDERAL OR STATE EARNED  
15 INCOME TAX CREDIT, THE FEDERAL OR STATE CHILD TAX CREDIT, OR BOTH,  
16 FOR UP TO TWO PRIOR TAX YEARS; OR

17 (b) ASSIST RESIDENT INDIVIDUALS IN AMENDING THEIR FEDERAL  
18 INCOME TAX RETURNS, THEIR STATE INCOME TAX RETURNS, OR BOTH, FOR  
19 UP TO TWO PRIOR TAX YEARS IN ORDER TO CLAIM THE FEDERAL AND STATE  
20 EARNED INCOME TAX AND CHILD TAX CREDITS.

21 (2) AS THIRD-PARTY RESOURCES ALLOW, A THIRD-PARTY ENTITY  
22 SHALL CREATE A PRE-POPULATED FEDERAL OR STATE INCOME TAX  
23 RETURN, OR BOTH, FOR ONE OF THE TWO OPTIONS DESCRIBED IN  
24 SUBSECTION (1) OF THIS SECTION FOR UP TO ONE HUNDRED THOUSAND  
25 RESIDENT HOUSEHOLDS THAT APPEAR TO QUALIFY FOR THE EARNED  
26 INCOME TAX CREDIT OR CHILD TAX CREDIT IN UP TO TWO PRIOR TAX  
27 YEARS. FOR PARTICIPATING RESIDENTS, THE THIRD-PARTY ENTITY MAY  
28 ALSO PRE-POPULATE OTHER PARTS OF THE TAX RETURNS USING  
29 INFORMATION PROVIDED BY THE RESIDENT FOR COMPLETING NECESSARY  
30 TAX CREDIT APPLICATIONS, AND, WHERE POSSIBLE, SUBMIT THE  
31 PRE-POPULATED FORMS TO THE DEPARTMENT OF REVENUE OR INTERNAL  
32 REVENUE SERVICE, AS APPLICABLE.

33 (3) (a) TO DEVELOP, IMPLEMENT, AND ADMINISTER THE PILOT  
34 PROGRAM DESCRIBED IN THIS SECTION, THE DEPARTMENT OF REVENUE  
35 SHALL:

36 (I) COLLABORATE WITH A THIRD-PARTY ENTITY TO IDENTIFY THE  
37 POPULATION OF UP TO ONE HUNDRED THOUSAND RESIDENT HOUSEHOLDS  
38 WHO MAY BE ELIGIBLE TO CLAIM THE PRIOR YEAR TAX CREDITS IDENTIFIED

1 IN SUBSECTION (1) OF THIS SECTION;  
2 (II) NOTIFY THE HOUSEHOLDS IDENTIFIED PURSUANT TO  
3 SUBSECTION (3)(a)(I) OF THIS SECTION ABOUT THE AVAILABILITY OF THE  
4 PILOT PROGRAM AND INSTRUCT THEM ON HOW TO ACCESS THE PROGRAM  
5 AND PROVIDE THE CONSENT REQUIRED BY SUBSECTION (3)(a)(III) OF THIS  
6 SECTION;  
7 (III) DEVELOP A MECHANISM TO SHARE WAGE DATA WITH THE  
8 THIRD-PARTY ENTITY; AND  
9 (IV) DEVELOP A SYSTEM FOR RESIDENT INDIVIDUALS TO  
10 DIGITALLY CONSENT TO HAVING WAGE DATA SHARED WITH THE  
11 THIRD-PARTY ENTITY.  
12 (b) THE DEPARTMENT OF REVENUE MAY SEEK, ACCEPT, AND  
13 EXPEND GIFTS, GRANTS, OR DONATIONS FROM PRIVATE OR PUBLIC SOURCES  
14 FOR THE PURPOSES OF THIS SECTION.  
15 (c) AS RESOURCES PERMIT, THE DEPARTMENT OF REVENUE MAY  
16 COLLABORATE WITH THE INTERNAL REVENUE SERVICE.  
17 (d) THE DEPARTMENT OF REVENUE SHALL DEVELOP, IMPLEMENT,  
18 AND BEGIN TO ADMINISTER THE PILOT PROGRAM NO LATER THAN AUGUST  
19 15, 2025.".

20 Page 3 of the report, line 32, strike "**Page 4**, lines 12 and 14; and".

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