

# House Amendment 1013

## Amendment Text

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1 1 Amend [House File 2](#) as follows:  
1 2 #1. Page 1, by striking lines 3 through 29 and  
1 3 inserting the following:  
1 4 "13. Subtract, to the extent included, the amount  
1 5 of additional social security benefits taxable under  
1 6 the Internal Revenue Code for tax years beginning on  
1 7 or after January 1, 1994. The amount of social  
1 8 security benefits taxable as provided in section 86 of  
1 9 the Internal Revenue Code, as amended up to and  
1 10 including January 1, 1993, continues to apply for  
1 11 state income tax purposes for tax years beginning on  
1 12 or after January 1, 1994, except that the base amounts  
1 13 used in that section shall be forty thousand dollars  
1 14 for married taxpayers filing jointly, zero dollars for  
1 15 a married taxpayer who does not file jointly and does  
1 16 not live apart from the taxpayer's spouse at all times  
1 17 during the tax year, and thirty-one thousand for all  
1 18 other taxpayers. Married taxpayers, who file a joint  
1 19 federal income tax return and who elect to file  
1 20 separate returns or who elect separate filing on a  
1 21 combined return for state income tax purposes, shall  
1 22 allocate between the spouses the amount of benefits  
1 23 subtracted from net income in the ratio of the social  
1 24 security benefits received by each spouse to the total  
1 25 of these benefits received by both spouses."  
1 26 #2. Title page, line 1, by striking the words  
1 27 "phasing out" and inserting the following: "relating  
1 28 to".  
1 29  
1 30  
1 31 \_\_\_\_\_  
1 32 [OSTERHAUS](#) of Jackson  
1 33 [HF 2.301](#) 79  
1 34 mg/cf