

# House Amendment 1458

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1 1 Amend House File 877 as follows:  
1 2 #1. Page 10, by inserting after line 6 the  
1 3 following:  
1 4 <Sec. \_\_\_\_\_. Section 422.12C, subsection 1,  
1 5 paragraphs f and g, Code 2007, are amended to read as  
1 6 follows:  
1 7 f. For a taxpayer with net income of forty  
1 8 thousand dollars or more but less than ~~forty-five~~  
1 9 fifty thousand dollars, thirty percent.  
1 10 g. For a taxpayer with net income of ~~forty-five~~  
1 11 fifty thousand dollars or more, zero percent.>  
1 12 #2. Page 10, by inserting after line 14 the  
1 13 following:  
1 14 <Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY DATE. The  
1 15 section of this division of this Act amending section  
1 16 422.12C applies retroactively to January 1, 2007, for  
1 17 tax years beginning on or after that date.>  
1 18 #3. Title page, line 2, by inserting after the  
1 19 word <children> the following: <, increasing the  
1 20 income threshold for the child and dependent care  
1 21 credit, including a retroactive applicability date  
1 22 provision,>.  
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1 26 KAUFMANN of Cedar  
1 27 HF 877.501 82  
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