

House Amendment to
Senate Amendment to
House File 2468

S-5187

1 Amend the Senate amendment, H-8307, to House File
2 2468, as amended, passed, and reprinted by the House,
3 as follows:

4 1. Page 2, after line 15 by inserting:

5 <___. Page 2, after line 16 by inserting:

6 <Sec. ___. Section 422.12A, subsection 2, Code
7 2016, is amended to read as follows:

8 2. The taxes imposed under this division, less
9 the credits allowed under section 422.12, shall be
10 reduced by an adoption tax credit equal to the amount
11 of qualified adoption expenses paid or incurred by the
12 taxpayer during the tax year in connection with the
13 adoption of a child by the taxpayer, not to exceed
14 ~~two thousand five hundred~~ five thousand dollars per
15 adoption.>>

16 2. Page 3, by striking lines 13 and 14 and
17 inserting:

18 <Sec. ___. EFFECTIVE DATE. The following provision
19 or provisions of this Act take effect January 1, 2017:

20 1. The section of this Act enacting section
21 422.10A.

22 2. The section of this Act amending section
23 422.12A.>

24 3. Page 3, after line 27 by inserting:

25 <Sec. ___. APPLICABILITY. The following provision
26 or provisions of this Act apply to tax years beginning
27 on or after January 1, 2017:

28 1. The section of this Act amending section
29 422.12A.>

30 4. Page 3, line 29, after <credit,> by inserting
31 <the adoption tax credit,>

32 5. By renumbering, redesignating, and correcting
33 internal references as necessary.