

1.1 Senator moves to amend S.F. No. 3473 as follows:

1.2 Page 1, line 20, after "expenses" insert ", regardless of whether the individual claimed
1.3 the deduction under section 62(a)(2)(D) of the Internal Revenue Code"

1.4 Page 2, line 1, after "\$300" insert "per individual"

1.5 Page 2, after line 5, insert:

1.6 "(b) For a nonresident or part-year resident, the credit determined under subdivision 2
1.7 must be allocated using the percentage calculated in section 290.06, subdivision 2c, paragraph
1.8 (e)."

1.9 Page 2, line 6, delete "(b)" and insert "(c)"