

AMENDMENTS TO LB825

Introduced by Wayne, 13.

- 1           1. On page 11, after line 28, insert the following new subsection:
- 2           "(18) The changes made in this section by this legislative bill
- 3           shall only apply to taxpayers residing within the boundaries of a
- 4           qualified census tract as defined in 26 U.S.C. 42(d)(5)(B)(ii)(I), as
- 5           such section existed on January 1, 2022.".