

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/Senate Bill No. 1032, Page 2, Section 143.161, Line 43,

2 by inserting after all of said line the following:

3 "(4) The deduction authorized in this subsection may
4 be claimed either by:

5 (a) The taxpayer giving birth to the child;

6 (b) The taxpayer's spouse if the taxpayer files
7 married filing jointly; or

8 (c) Any other taxpayer that is entitled to a
9 dependency exemption for the child for federal income tax
10 purposes, regardless of whether the exemption amount as
11 defined under 26 U.S.C. Section 151 is zero."