HB 3349-4 (LC 3190) 3/22/19 (CMT/stn/ps)

Requested by Representative KENY-GUYER

## PROPOSED AMENDMENTS TO HOUSE BILL 3349

1 On page 3 of the printed bill, after line 1, insert:

"(f) Notwithstanding paragraph (d)(B) of this subsection, a deduction for qualified residence interest paid or accrued on indebtedness with respect to a qualified residence other than the taxpayer's principal residence is included in the taxpayer's itemized deduction if:

6 "(A) The qualified residence that is not the taxpayer's current principal 7 residence was the taxpayer's principal residence during the tax year or dur-8 ing the period three month's prior to the start of the tax year; and

9 "(B) The taxpayer sold a qualified residence during the tax year or was 10 actively marketing a qualified residence at the close of the tax year.".

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