


HOUSE OF REPRESENTATIVES

2008 APR 28 P 7:55

AMENDMENT TO: S.B. No. 2198, S.D. 2, H.D. 2, C.D. 1 CHIEF CLERK'S OFFICE
 OFFERED BY: Rep. Kirk Caldwell HOUSE OF REPRESENTATIVES
 DATE: April 28, 2008

SECTION 1. Senate Bill No. 2198, S.D. 2, H.D. 2, C.D. 1, is amended by amending subsection (d) from page 2, line 19 through page 3, line 11, by changing the formatting on page 3, lines 10-11 to read as follows:

- "(d) The amount of the tax credit shall be:
- (1) Fifty per cent of the fair market value of the land or interest in land that an eligible taxpayer donates in perpetuity after December 31, 2007, for a conservation or preservation purpose to the State, or public or private conservation agency. The fair market value of donations made under this section shall be substantiated by a qualified appraisal prepared by a qualified appraiser, as those terms are defined under applicable federal law and regulations governing charitable contributions; or
 - (2) Fifty per cent of the amount invested in the management of land pursuant to subsection (b) (2), up to a maximum of \$1,000,000 in the aggregate for all qualified taxpayers for all years."

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CHIEF CLERK, HOUSE OF REPRESENTATIVES		