

1.1 ..... moves to amend H.F. No. 2139 as follows:

1.2 Page 1, after line 18, insert:

1.3 "(e) If the amount of the credit determined under this section exceeds the liability for  
1.4 tax under this chapter, the excess may be carried forward to each of the next ten taxable  
1.5 years. The entire amount of the excess unused credit for the taxable year shall be carried  
1.6 first to the earliest of the taxable years to which the credit may be carried, and then to each  
1.7 successive year to which the credit may be carried. The amount of the unused credit which  
1.8 may be added under this paragraph shall not exceed the taxpayer's liability for tax less the  
1.9 credit under this section for the taxable year."