

**ADOPTED**

Representatives Rhodes of the 120<sup>th</sup> offers the following amendment:

1     *Amend the Senate Committee on Finance substitute to HB 199 (LC 34 5215S) by inserting*  
2     *between lines 489 and 490 the following:*

3             (C) An additional tax credit equal to 5 percent of the qualified production expenditures  
4             shall be allowed if the qualified production expenditures were incurred in a tier 1 or tier  
5             2 county as designated by the commissioner of community affairs pursuant to Code  
6             Section 48-7-40.

7     *By substituting "\$10" for "\$5" on line 509.*

8     *By substituting "\$10" for "\$15" on line 515.*