

~~(1) a resident OTHER THAN A FIDUCIARY may claim a credit only against the State income tax for a taxable year in the amount determined under subsection (c) of this section for State tax on income paid to another state for the year; AND~~

~~(2) A RESIDENT FIDUCIARY MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR A TAXABLE YEAR IN THE AMOUNT DETERMINED UNDER SUBSECTION (D) OF THIS SECTION FOR STATE TAX ON INCOME PAID TO ANOTHER STATE FOR THE YEAR.~~

(b) A credit under subsection (a) of this section is not allowed to:

(1) a resident OTHER THAN A FIDUCIARY, if the laws of the other state allow the resident a credit for State income tax paid to this State;

(2) A RESIDENT FIDUCIARY, IF THE FIDUCIARY CLAIMS, AND THE OTHER STATE ALLOWS, A CREDIT FOR STATE INCOME TAX PAID TO THIS STATE;

~~[(2)](3) a resident for less than the full taxable year for tax on income that is paid to another state during residency in that state; or~~

~~[(3)](4) a nonresident.~~

~~(e) [(1)] Except as provided in [paragraph (2)] SUBSECTION (E) of this [subsection] SECTION, the credit allowed a resident OTHER THAN A FIDUCIARY under subsection (a) of this section is the lesser of:~~

~~[(i)](1) the amount of allowable tax on income that the resident paid to another state; or~~

~~[(ii)](2) an amount that does not reduce the State income tax to an amount less than would be payable if the income subjected to tax in the other state were disregarded.~~

~~(D) EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION, THE CREDIT ALLOWED A RESIDENT FIDUCIARY UNDER SUBSECTION (A) OF THIS SECTION IS THE LESSER OF:~~

~~(1) THE AMOUNT OF ALLOWABLE TAX ON INCOME THAT THE FIDUCIARY PAID TO ANOTHER STATE; OR~~

~~(2) AN AMOUNT THAT DOES NOT REDUCE THE STATE INCOME TAX TO AN AMOUNT LESS THAN WOULD BE PAYABLE IF THE INCOME SUBJECTED TO TAX IN THE OTHER STATE WERE DISREGARDED.~~

~~[(2)](E) If the credit allowed a resident under subsection (a) of this section is based on tax that an S corporation pays to another state, the credit allowable to a shareholder:~~

~~[(i)](1) may not exceed that shareholder's pro rata share of the tax;~~  
and

~~[(ii)](2) will be allowed for another state's income taxes or taxes based on income.~~