

HOUSE BILL No. 1001

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Income tax rebates and textbook credits. Provides a one time 1998 income tax rebate of \$100 per individual return and \$200 for each joint return. Requires the state to pay the first \$50 of textbook and materials expenses that would otherwise be billed to a student or parent, guardian, or custodian of a student for textbooks and materials for the 1998-1999 and 1999-2000 school years.

Effective: Upon passage.

Bauer

January 8, 1998, read first time and referred to Committee on Ways and Means.

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Second Regular Session 110th General Assembly (1998)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1997 General Assembly.

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HOUSE BILL No. 1001



A BILL FOR AN ACT concerning the state surplus and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **Each individual**
- 2 **who timely files a required Indiana adjusted gross income tax**
- 3 **return under IC 6-3-1 and each husband and wife who timely file**
- 4 **a required Indiana adjusted gross income tax return for the**
- 5 **taxable year ending in 1997 is entitled to a rebate under this**
- 6 **SECTION. A return is timely filed if it is filed by April 15, 1998, or**
- 7 **the due date under one (1) extension.**
- 8 (b) **The rebate amount is one hundred dollars (\$100) for each**
- 9 **individual filing an adjusted gross income tax return and two**
- 10 **hundred dollars (\$200) for each husband and wife filing a joint**
- 11 **adjusted gross income tax return.**
- 12 (c) **The department of state revenue shall mail the rebate before**
- 13 **September 15, 1998.**
- 14 (d) **There is appropriated from the state general fund the**
- 15 **amount necessary to make the rebates under this SECTION.**
- 16 (e) **This SECTION expires January 1, 1999.**
- 17 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) **For school**



1 years beginning in 1998 and in 1999, a student or the student's
 2 parent, guardian, or custodian is entitled to a credit against the
 3 first fifty dollars (\$50) of charges imposed by a school corporation
 4 (as defined in IC 36-1-2-17) or an accredited nonpublic school for:

- 5 (1) rental fees; or
 6 (2) other costs;

7 in a school year for each student's textbooks or materials. The
 8 school corporation or accredited nonpublic school shall deduct the
 9 credit from the charges imposed on a student or the student's
 10 parent, guardian, or custodian until the entire credit is used. A
 11 student or the student's parent, guardian, or custodian is not
 12 entitled to a refund if the credit exceeds the amount due. To qualify
 13 for a reimbursement under subsection (b), the school corporation
 14 or accredited nonpublic school must provide to the payor a
 15 statement for rental fees or other costs for textbooks or materials.
 16 This statement must conspicuously include the following notice:

17 "The 1998 Indiana General Assembly enacted a textbook credit
 18 for the 1998 and 1999 school years. The credit is \$50 for each
 19 student."

20 (b) A school corporation or an accredited nonpublic school
 21 granting a credit to a student or the student's parent, guardian, or
 22 custodian under this SECTION may submit a claim for
 23 reimbursement for the actual amount of the credits given under
 24 this SECTION to the department of state revenue. The department
 25 of state revenue shall prescribe forms and establish procedures for
 26 the submission and payment of claims. A claim submitted under
 27 this SECTION must be paid within ten (10) days after the claim is
 28 properly filed. The department of state revenue may make a
 29 payment under this SECTION by electronic funds transfer.

30 (c) This SECTION does not apply to students who are eligible
 31 for free textbook rental under another state funded program.

32 (d) There is appropriated from the state general fund the
 33 amount necessary to pay claims submitted under this SECTION.

34 (e) As used in this SECTION, "accredited nonpublic school"
 35 means a nonpublic school that:

- 36 (1) voluntarily seeks; and
 37 (2) receives;

38 accreditation as authorized under IC 20-1-1-6(a)(5).

39 (f) This SECTION expires January 1, 2000.

40 SECTION 3. An emergency is declared for this act.

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