



March 18, 1999

---

---

**ENGROSSED  
SENATE BILL No. 247**

---

DIGEST OF SB247 (Updated March 16, 1999 11:03 am - DI 92)

**Citations Affected:** IC 6-3; noncode.

**Synopsis:** Renter's deduction. Increases the renter's deduction under the adjusted gross income tax from \$1,500 to \$2,000.

**Effective:** January 1, 1999 (retroactive); July 1, 1999.

---

---

**Simpson, Meeks R**  
(HOUSE SPONSORS — BAUER, ESPICH)

---

---

January 6, 1999, read first time and referred to Committee on Finance.  
February 22, 1999, amended, reported favorably — Do Pass.  
February 25, 1999, read second time, ordered engrossed.  
February 26, 1999, engrossed.  
March 2, 1999, read third time, passed. Yeas 49, nays 0.

**HOUSE ACTION**

March 8, 1999, read first time and referred to Committee on Ways and Means.  
March 17, 1999, reported — Do Pass.

---

---

C  
O  
P  
Y

ES 247—LS 7144/DI 44+



March 18, 1999

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

## ENGROSSED SENATE BILL No. 247

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-3-2-6 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JANUARY 1, 1999 (RETROACTIVE)]: Sec. 6. (a) Each  
3 taxable year, an individual who rents a dwelling for use as his principal  
4 place of residence may deduct from his adjusted gross income, as  
5 defined in IC 6-3-1-3.5(a), the lesser of:  
6 (1) the amount of rent paid by him with respect to the dwelling  
7 during the taxable year; or  
8 (2) ~~one two thousand five hundred~~ dollars ~~(\$1,500)~~: **(\$2,000)**.  
9 (b) Notwithstanding subsection (a), a husband and wife filing a joint  
10 adjusted gross income tax return for a particular taxable year may not  
11 claim a deduction under this section of more than ~~one two thousand~~  
12 ~~five hundred~~ dollars ~~(\$1,500)~~: **(\$2,000)**.  
13 (c) The deduction provided by this section does not apply to an  
14 individual who rents a dwelling that is exempt from Indiana property  
15 tax.  
16 (d) For purposes of this section, a "dwelling" includes a single

ES 247—LS 7144/DI 44+



C  
O  
P  
Y

- 1 family dwelling and unit of a multi-family dwelling.
- 2 SECTION 2. [EFFECTIVE JULY 1, 1999] **This act applies to**
- 3 **taxable years beginning after December 31, 1998.**
- 4 SECTION 3. **An emergency is declared for this act.**

C  
o  
p  
y



COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred Senate Bill No. 247, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 8, strike "five hundred".

Page 1, line 8, delete "\$2,500" and insert "**(\$2,000)**".

Page 1, line 12, strike "five hundred".

Page 1, line 12, delete "\$2,500" and insert "**(\$2,000)**".

and when so amended that said bill do pass.

(Reference is to SB 247 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 13, Nays 0.

C  
O  
P  
Y



SENATE MOTION

Mr. President: I move that Senator Meeks R be added as second author of Senate Bill 247.

SIMPSON

C  
o  
p  
y



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 247, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

BAUER, Chair

Committee Vote: yeas 22, nays 0.

C  
o  
p  
y

