

## SENATE BILL No. 247

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-6.

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

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

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**Simpson**

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January 6, 1999, read first time and referred to Committee on Finance.

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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.

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## 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)~~. **(\$2,500)**.  
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)~~. **(\$2,500)**.  
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  
17 family dwelling and unit of a multi-family dwelling.



1           SECTION 2. [EFFECTIVE JULY 1, 1999] **This act applies to**  
2           **taxable years beginning after December 31, 1998.**  
3           SECTION 3. **An emergency is declared for this act.**

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