

# HOUSE BILL No. 2056

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.1-20.

**Synopsis:** Hepatitis B immunizations. Provides a state income tax credit for food service establishments that pay for hepatitis B immunizations for their resident employees. Limits the credit to the lesser of \$150 per employee or the customary amount paid for the same immunization under the state employee health coverage program. Applies to taxable years that begin after December 31, 1999.

**Effective:** January 1, 2000.

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**Hasler**

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January 27, 1999, read first time and referred to Committee on Public Health.

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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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## HOUSE BILL No. 2056



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 6-3.1-20 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2000]:

4 **Chapter 20. Hepatitis B Immunization Tax Credits for Food**  
5 **Service Establishments**

6 **Sec. 1. As used in this chapter, "food service establishment" has**  
7 **the meaning set forth in IC 16-31-9-1.**

8 **Sec. 2. As used in this chapter, "pass through entity" means the**  
9 **following:**

- 10 (1) A corporation that is exempt from the adjusted gross
- 11 income tax under IC 6-3-2-2.8(2).
- 12 (2) A partnership.
- 13 (3) A limited liability company.
- 14 (4) A limited liability partnership.

15 **Sec. 3. As used in this chapter, "state tax liability" means a**  
16 **taxpayer's total tax liability that is incurred under:**

- 17 (1) IC 6-2.1 (the gross income tax);



1           (2) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax);  
 2           and  
 3           (3) IC 6-3-8 (the supplemental net income tax);  
 4 as computed after the application of the credits that under  
 5 IC 6-3.1-1-2 are to be applied before the credit provided by this  
 6 chapter.

7           **Sec. 4.** A food service establishment is entitled to a hepatitis B  
 8 immunization tax credit for the expense of providing for hepatitis  
 9 B immunizations for their Indiana resident employees. The credit  
 10 allowed is:

- 11           (1) the lesser of one hundred fifty dollars (\$150) or the usual  
 12 and customary fee paid for a hepatitis B immunization under  
 13 the state employee health insurance programs; multiplied by  
 14 (2) the number of employees having the certified statement  
 15 required by section 5 of this chapter.

16 A food service establishment's credit for a taxable year may not  
 17 exceed its liability for state taxes described in section 3 of this  
 18 chapter for that taxable year.

19           **Sec. 5.** A food service establishment must obtain from its  
 20 employees and submit to the department a certified statement  
 21 signed by the individual providing the immunization that states the  
 22 employee received the hepatitis B immunization.

23           **Sec. 6.** A credit to which a food service establishment is entitled  
 24 under this chapter shall be applied against the food service  
 25 establishment's state tax liability in the order listed in section 3 of  
 26 this chapter.

27           **Sec. 7.** (a) If a pass through entity does not have state tax  
 28 liability against which the credit granted by this chapter may be  
 29 applied, a shareholder or partner of the pass through entity is  
 30 entitled to a credit equal to:

- 31           (1) the credit determined for the pass through entity for the  
 32 taxable year; multiplied by  
 33 (2) the percentage of the pass through entity's distributive  
 34 income to which the shareholder or partner is entitled.

35           (b) The credit provided under subsection (a) is in addition to a  
 36 credit to which a shareholder or partner of a pass through entity  
 37 is otherwise entitled under this chapter. However, a pass through  
 38 entity and a shareholder or partner of the pass through entity may  
 39 not claim a credit under this chapter for the same expenses  
 40 determined under section 4 of this chapter.

41           **Sec. 8.** To receive the credit provided under section 4 of this  
 42 chapter, a food service establishment must claim the credit on its

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1     **annual state tax return in the manner prescribed by the**  
2     **department.**

3     **SECTION 2. [EFFECTIVE JANUARY 1, 2000] IC 6-3.1-20, as**  
4     **added by this act, applies only to taxable years that begin after**  
5     **December 31, 1999.**

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