

SENATE BILL No. 430

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-4.1.

Synopsis: Disabled veteran deduction. Provides a \$1,000 individual income tax deduction for certain disabled veterans.

Effective: January 1, 2009 (retroactive).

Hume, Delph

January 12, 2009, read first time and referred to Committee on Appropriations.

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First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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SENATE BILL No. 430



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 6-3-2-4.1 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2009 (RETROACTIVE)]: **Sec. 4.1. (a) This section**
- 4 **applies to taxable years beginning after December 31, 2008.**
- 5 **(b) As used in this section, "armed forces of the United States"**
- 6 **has the meaning set forth in IC 5-9-4-3.**
- 7 **(c) As used in this section, "disabled veteran" refers to an**
- 8 **individual who:**
- 9 **(1) served in the armed forces of the United States or National**
- 10 **Guard during a time of war or national conflict;**
- 11 **(2) received an honorable discharge;**
- 12 **(3) has a service connected disability of ten percent (10%) or**
- 13 **more; and**
- 14 **(4) can provide evidence of the individual's disability with a:**
- 15 **(A) pension certificate, an award of compensation, or a**
- 16 **disability compensation check issued by the United States**
- 17 **Department of Veterans Affairs; or**



1 **(B) certificate of eligibility issued to the individual by the**
2 **Indiana department of veterans' affairs after the Indiana**
3 **department of veterans' affairs has determined that the**
4 **individual's disability qualifies the individual to receive a**
5 **deduction under this section.**

6 **(d) As used in this section, "National Guard" has the meaning**
7 **set forth in IC 5-9-4-4.**

8 **(e) Each taxable year, a disabled veteran is entitled to deduct**
9 **one thousand dollars (\$1,000) from the disabled veteran's adjusted**
10 **gross income received by the disabled veteran during the taxable**
11 **year.**

12 **SECTION 2. An emergency is declared for this act.**

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