



January 28, 2011

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## SENATE BILL No. 39

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DIGEST OF SB 39 (Updated January 27, 2011 10:30 am - DI 73)

**Citations Affected:** Noncode.

**Synopsis:** Tax structure study. Requires the commission on state tax and financing policy to study how the Indiana income tax structure, including existing and potentially new income tax credits and deductions, may influence a senior's decision on residency in Indiana after retirement.

**Effective:** Upon passage.

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### Landske, Mrvan

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January 5, 2011, read first time and referred to Committee on Appropriations.  
January 27, 2011, amended, reported favorably — Do Pass.

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SB 39—LS 6095/DI 116+



January 28, 2011

First Regular Session 117th General Assembly (2011)

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 2010 Regular Session of the General Assembly.

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## SENATE BILL No. 39

A BILL FOR AN ACT concerning taxation.

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

- 1           SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The commission**  
2 **on state tax and financing policy established under IC 2-5-3 shall,**  
3 **during the interim in 2011 between sessions of the general**  
4 **assembly, study how the Indiana income tax structure, including**  
5 **existing and potentially new income tax credits and deductions,**  
6 **may influence a senior's decision on residency in Indiana after**  
7 **retirement. The commission shall report its findings and**  
8 **recommendations to the legislative council before November 1,**  
9 **2011.**  
10           (b) **This SECTION expires January 1, 2012.**  
11           SECTION 2. **An emergency is declared for this act.**

SB 39—LS 6095/DI 116+



COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 39, 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:

Delete the title and insert the following:

A BILL FOR AN ACT concerning taxation.

Page 1, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 1. [EFFECTIVE UPON PASSAGE] **(a) The commission on state tax and financing policy established under IC 2-5-3 shall, during the interim in 2011 between sessions of the general assembly, study how the Indiana income tax structure, including existing and potentially new income tax credits and deductions, may influence a senior's decision on residency in Indiana after retirement. The commission shall report its findings and recommendations to the legislative council before November 1, 2011.**

**(b) This SECTION expires January 1, 2012.**

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

Delete page 2.

and when so amended that said bill do pass.

(Reference is to SB 39 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 11, Nays 0.

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