

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 296 be amended to read as follows:

- 1 Delete the title and insert the following:  
2 A BILL FOR AN ACT to amend the Indiana Code concerning  
3 education and to make an appropriation.  
4 Page 1, between the enacting clause and line 1, begin a new  
5 paragraph and insert:  
6 "SECTION 1. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE  
7 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
8 **JANUARY 1, 2013]: Sec. 11. (a) As used in this section, "public**  
9 **elementary school or public high school" means any combination**  
10 **of grades from kindergarten through grade 12 offered by the**  
11 **following:**  
12 (1) A school corporation subject to IC 20.  
13 (2) A special education cooperative (as defined in  
14 IC 20-35-5-1(7)).  
15 (b) At the election of the taxpayer, a credit is allowed against the  
16 adjusted gross income tax imposed by IC 6-3-1 through IC 6-3-7  
17 for the taxable year. Subject to the limitations provided by this  
18 section, the amount allowed is equal to fifty percent (50%) of the  
19 total amount of charitable contributions made by the taxpayer  
20 during a taxable year to a charitable organization or educational  
21 foundation that is:  
22 (1) exempt from federal income taxation under Section  
23 501(c)(3) of the Internal Revenue Code; and  
24 (2) organized and operated solely for the benefit of a public

- 1 elementary school or public high school located in Indiana.
- 2 (c) In the case of a taxpayer other than a corporation, the
- 3 amount allowable as a credit under this section for any taxable
- 4 year may not exceed:
- 5 (1) one thousand dollars (\$1,000) in the case of a single return;
- 6 or
- 7 (2) two thousand dollars (\$2,000) in the case of a joint return.
- 8 (d) In the case of a taxpayer that is a corporation, the amount
- 9 allowable as a credit under this section for any taxable year may
- 10 not exceed the greater of the following amounts:
- 11 (1) Ten percent (10%) of the corporation's total adjusted
- 12 gross income tax under IC 6-3-1 through IC 6-3-7 for the
- 13 taxable year (as determined after applying all other credits
- 14 against that tax).
- 15 (2) Ten thousand dollars (\$10,000).
- 16 (e) If the credit allowed by this section exceeds the amount of the
- 17 taxpayer's adjusted gross income tax imposed by IC 6-3-1 through
- 18 IC 6-3-7 for the taxable year, the excess shall be refunded to the
- 19 taxpayer. Money is appropriated from the state general fund to
- 20 make refunds under this section."
- 21 Page 2, after line 21, begin a new paragraph and insert:
- 22 "SECTION 3. [EFFECTIVE JANUARY 1, 2013] (a) **IC 6-3-3-11,**
- 23 **as added by this act, applies to taxable years beginning after**
- 24 **December 31, 2012.**
- 25 (b) **This SECTION expires January 1, 2015."**
- 26 Renumber all SECTIONS consecutively.  
(Reference is to ESB 296 as reprinted February 24, 2011.)

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Representative Battles