

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WITHDRAWN	Noes _____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 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-3-2-23 IS ADDED TO THE INDIANA CODE
4 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
5 **JANUARY 1, 2012 (RETROACTIVE): Sec. 23. (a) This section**
6 **applies to taxable years beginning after December 31, 2011.**
7 **(b) The following definitions apply throughout this section:**
8 **(1) "Dependent child" means an individual who:**
9 **(A) qualifies as a dependent (as defined in Section 152 of**
10 **the Internal Revenue Code) of the taxpayer; and**
11 **(B) is the natural or adopted child of the taxpayer or, if**
12 **custody of the child has been awarded in a court**
13 **proceeding to someone other than the mother or father, the**
14 **court appointed guardian or custodian of the child.**
15 **If the parents of a child are divorced, the term refers to the**
16 **parent who is eligible to take the exemption for the child**
17 **under Section 151 of the Internal Revenue Code.**
18 **(2) "Qualified education expenditure" refers to any**
19 **expenditures made in connection with the enrollment of the**
20 **taxpayer's dependent child in a public school in Indiana. The**
21 **term includes tuition, fees, computer software, textbooks,**
22 **workbooks, curricula, school supplies (other than personal**
23 **computers), and other written materials used primarily for**
24 **academic instruction or for academic tutoring, or both.**

- 1 (c) A taxpayer who makes an unreimbursed qualified education
- 2 expenditure during the taxpayer's taxable year is entitled to a
- 3 deduction against the taxpayer's adjusted gross income in the
- 4 taxable year.
- 5 (d) The amount of the deduction is:
- 6 (1) one thousand dollars (\$1,000); multiplied by
- 7 (2) the number of the taxpayer's dependent children for whom
- 8 the taxpayer made qualified education expenditures in the
- 9 taxable year.
- 10 A husband and wife are entitled to only one (1) deduction under
- 11 this section.
- 12 (e) To receive the deduction provided by this section, a taxpayer
- 13 must claim the deduction on the taxpayer's annual state tax return
- 14 or returns in the manner prescribed by the department.
- 15 (f) A taxpayer may not receive a deduction under this section if
- 16 the taxpayer receives a deduction under section 22 of this
- 17 chapter."
- 18 Page 2, after line 21, begin a new paragraph and insert:
- 19 "SECTION 3. **An emergency is declared for this act.**".
- 20 Renumber all SECTIONS consecutively.
(Reference is to ESB 296 as reprinted February 24, 2012.)

Representative Kersey