

HOUSE BILL No. 1156

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-21.

Synopsis: Volunteer firefighter and police reserve tax deduction. Provides an individual income tax deduction of up to \$2,000 for income received by an individual for service as a volunteer firefighter or a police reserve officer.

Effective: July 1, 2012.

Battles

January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1156



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 6-3-2-21 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2012]: **Sec. 21. (a) This section applies only to a taxable year that**
- 4 **begins after December 31, 2012.**
- 5 **(b) Each taxable year, an individual is entitled to an adjusted**
- 6 **gross income tax deduction for the first two thousand dollars**
- 7 **(\$2,000) of income received during the taxable year by the**
- 8 **individual for the individual's service as:**
- 9 **(1) a volunteer firefighter (as defined in IC 36-8-12-2); or**
- 10 **(2) a police reserve officer under IC 36-8-3-20.**

