

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7310**

**BILL NUMBER: HB 1216**

**NOTE PREPARED: Jan 9, 2013**

**BILL AMENDED:**

**SUBJECT:** Tax credit for hiring offenders.

**FIRST AUTHOR:** Rep. Shackelford

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** Provides a tax credit against state tax liability each taxable year for a taxpayer that hires an ex-felon. Specifies that the amount of the credit is \$3,000 for each qualified individual the employer hires during the taxable year. Provides that the maximum amount of credits allowed per state fiscal year may not exceed \$1,000,000 in a state fiscal year ending before July 1, 2014, and may not exceed \$2,500,000 in the state fiscal year beginning July 1, 2014, or in a subsequent state fiscal year. Requires a reporting on the tax credit before August 1, 2015.

**Effective Date:** January 1, 2013 (retroactive).

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Heath Holloway, 232-9867.