

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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 371 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 6-3.1-34 IS ADDED TO THE INDIANA CODE
4 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2013 (RETROACTIVE)]:
6 **Chapter 34. Tax Credit for Hiring Unemployed Individuals**
7 **Sec. 1. This chapter applies only to taxable years beginning after**
8 **December 31, 2013.**
9 **Sec. 2. The following definitions apply throughout this chapter:**
10 **(1) "Eligible new hire", in the context of a specified taxable**
11 **year, means an individual:**
12 **(A) who is hired on a full-time basis by a small business**
13 **during the taxable year; and**
14 **(B) who was unemployed for a period of at least six (6)**
15 **months ending on the day immediately preceding the**
16 **individual's hire date.**
17 **(2) "IDWD" refers to the department of workforce**
18 **development.**
19 **(3) "Pass through entity" means:**
20 **(A) a corporation that is exempt from the adjusted gross**
21 **income tax under IC 6-3-2-2.8(2);**

- 1 **(B) a partnership;**
 2 **(C) a limited liability company; or**
 3 **(D) a limited liability partnership.**
 4 **(4) "Small business" means a business that employs a monthly**
 5 **average during a taxable year of not more than one hundred**
 6 **(100) full-time employees, determined by dividing:**
 7 **(A) the sum of the number of full-time employees employed**
 8 **by the business on the first day of each month in the**
 9 **taxable year; by**
 10 **(B) the number of full months in the taxable year.**
 11 **(5) "State tax liability" means a taxpayer's total tax liability**
 12 **that is incurred under:**
 13 **(A) IC 6-3-1 through IC 6-3-7 (the adjusted gross income**
 14 **tax);**
 15 **(B) IC 6-5.5 (the financial institutions tax); and**
 16 **(C) IC 27-1-18-2 (the insurance premiums tax);**
 17 **as computed after the application of the credits that under**
 18 **IC 6-3.1-1-2 are to be applied before the credit provided by**
 19 **this chapter.**
 20 **(6) "Taxpayer" means a person, corporation, partnership, or**
 21 **other entity that has any state tax liability.**
 22 **Sec. 3. (a) Except as otherwise provided in this chapter, each**
 23 **taxable year, a small business is entitled to a credit against the state**
 24 **tax liability of the small business for each eligible new hire that the**
 25 **taxpayer hires during the taxable year for employment in Indiana.**
 26 **For each eligible new hire that the taxpayer hires during the**
 27 **taxable year for employment in Indiana, the amount of the credit**
 28 **is equal to the product of:**
 29 **(1) two thousand dollars (\$2,000); multiplied by**
 30 **(2) the lesser of:**
 31 **(A) a fraction equal to:**
 32 **(i) the number of hours actually worked by the eligible**
 33 **new hire for the taxpayer during the taxable year;**
 34 **divided by**
 35 **(ii) two thousand (2,000) hours; or**
 36 **(B) one (1).**
 37 **(b) A taxpayer may not claim the credit provided by subsection**
 38 **(a) for hiring an eligible new hire if the taxpayer claims any other**
 39 **credit under this article for hiring the eligible new hire.**
 40 **(c) For each eligible new hire, except as provided in section 7 of**
 41 **this chapter, the credit provided by subsection (a) applies only to**
 42 **the taxable year in which the eligible new hire is hired.**
 43 **Sec. 4. (a) Except as provided in subsection (b), a taxpayer who**
 44 **wishes to claim the credit provided by this chapter must notify the**
 45 **IDWD in the manner prescribed by the IDWD within sixty (60)**
 46 **days after an eligible new hire's hire date.**
 47 **(b) For eligible new hires hired after December 31, 2012, and**

1 before July 1, 2013, the taxpayer that hired the eligible new hire
2 must notify the IDWD of the hire before August 1, 2013.

3 (c) For each notice that the IDWD receives under this section,
4 the IDWD shall verify that:

5 (1) the notice was timely sent by the small business submitting
6 the notice;

7 (2) the individual specified in the notice plausibly conforms to
8 the definition set forth in section 2(1) of this chapter by
9 checking information available to the IDWD and resolving
10 doubtful factual circumstances in favor of the taxpayer who
11 submitted the notice;

12 (3) the business submitting the notice plausibly conforms to
13 the definition set forth in section 2(6) of this chapter by
14 checking information available to the IDWD and resolving
15 doubtful factual circumstances in favor of the taxpayer who
16 submitted the notice; and

17 (4) authorization of the credit for the small business and
18 eligible new hire specified in the notice would not cause an
19 aggregate limit specified in section 5 of this chapter to be
20 exceeded for the relevant state fiscal year.

21 (d) If the IDWD is able to verify the conditions set forth in
22 subsection (c) for a notice submitted under subsection (a) or (b),
23 the IDWD shall send a letter of authorization for the credit
24 provided by this chapter to the taxpayer who submitted the notice.
25 If the IDWD is not able to verify the conditions set forth in
26 subsection (c) for a notice submitted under subsection (a) or (b),
27 the IDWD shall send a letter of denial for the credit provided by
28 this chapter to the taxpayer who submitted the notice. If the IDWD
29 is unable to verify the conditions set forth in subsection (a) or (b)
30 because of insufficient information, IDWD may request additional
31 information from the taxpayer.

32 (e) For each letter of authorization issued under subsection (d),
33 the IDWD shall add to the credits authorized for the relevant state
34 fiscal year the maximum amount of the credit that may be claimed
35 by the taxpayer under the letter of authorization.

36 Sec. 5. (a) The aggregate amount of credits that may be
37 authorized by the IDWD under this chapter for a state fiscal year
38 may not exceed:

39 (1) one million dollars (\$1,000,000), for a state fiscal year
40 beginning before July 1, 2014; or

41 (2) two million five hundred thousand dollars (\$2,500,000), for
42 a state fiscal year beginning after June 30, 2014.

43 (b) For each state fiscal year, the IDWD shall update the
44 following on the IDWD's Internet web site at least once every
45 week:

46 (1) the aggregate amount of credits authorized under section
47 4 of this chapter for the state fiscal year; and

1 (2) the aggregate limit for the state fiscal year specified in
2 subsection (a).

3 **Sec. 6. If a pass through entity does not have state tax liability**
4 **for a taxable year but is otherwise entitled to the tax credit**
5 **provided by this chapter, each shareholder, partner, or member of**
6 **the pass through entity is entitled to a share of the tax credit equal**
7 **to:**

8 (1) the amount of the tax credit determined for the pass
9 through entity for the taxable year; multiplied by
10 (2) the percentage of the pass through entity's distributive
11 income to which the shareholder, partner, or member is
12 entitled.

13 **Sec. 7. (a) If the credit provided by this chapter exceeds a**
14 **taxpayer's state tax liability for the taxable year for which the**
15 **credit is first claimed, the excess may be carried forward to**
16 **succeeding taxable years and used as a credit against the**
17 **taxpayer's state tax liability during those taxable years. Each time**
18 **the credit is carried forward to a succeeding taxable year, the**
19 **credit is to be reduced by the amount that was used as a credit**
20 **during the immediately preceding taxable year. The credit**
21 **provided by this chapter may be carried forward and applied to**
22 **succeeding taxable years for not more than four (4) taxable years**
23 **following the first year for which the credit is claimed.**

24 **(b) A taxpayer is not entitled to a carryback or refund of any**
25 **unused credit under this chapter.**

26 **Sec. 8. To receive the tax credit under this chapter, a taxpayer**
27 **must claim the credit on the taxpayer's annual state tax return or**
28 **returns in the manner prescribed by the department.**

29 **Sec. 9. By September 1, 2015, and by September 1 of each**
30 **odd-numbered year thereafter, the IDWD shall submit a report to**
31 **the general assembly in an electronic format under IC 5-14-6 that**
32 **presents the IDWD's analysis of:**

33 (1) the use of the credit provided by this chapter during the
34 biennium ending on June 30 of the odd-numbered year; and
35 (2) the effectiveness of the credit provided by this chapter in
36 reducing the degree of unemployment throughout Indiana
37 during the biennium.

38 SECTION 2. IC 12-15-2-13.5, AS AMENDED BY P.L.107-2009,
39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2013]: Sec. 13.5. (a) A woman:

41 (1) who is not eligible for Medicaid under any other section of
42 this chapter;

43 (2) who is less than sixty-five (65) years of age;

44 (3) who has been:

45 (A) screened for breast or cervical cancer through the breast
46 and cervical cancer screening program or by another provider
47 under the federal Breast and Cervical Cancer Mortality

- 1 Prevention Act of 1990 (42 U.S.C. 300k); and
 2 (B) determined to need treatment for breast or cervical cancer;
 3 (4) who is not otherwise covered under credible coverage (as
 4 defined in 42 U.S.C. 300gg(c)); and
 5 (5) whose family income does not exceed two hundred **fifty**
 6 percent (~~200%~~) (**250%**) of the federal income poverty level for
 7 the same size family;
 8 is eligible for Medicaid.
 9 (b) Medicaid made available to a woman described in subsection (a)
 10 is limited to the duration of treatment required for breast or cervical
 11 cancer."
 12 Page 6, line 42, delete "the following".
 13 Page 7, line 1, delete ":".
 14 Page 7, delete lines 2 through 6.
 15 Page 7, line 7, delete "(C) A" and insert "a".
 16 Page 7, run in lines 1 through 7.
 17 Page 7, line 11, delete "Before" and insert "**Except as provided in**
 18 **subsection (c), before**".
 19 Page 7, between lines 19 and 20, begin a new paragraph and insert:
 20 "**(c) A provider may not be required to perform, and a pregnant**
 21 **woman may not be required to submit to, a transvaginal**
 22 **ultrasound**".
 23 Page 8, between lines 10 and 11, begin a new line block indented
 24 and insert:
 25 "**(7) Information concerning access to transportation and**
 26 **medical services.**
 27 **(8) Information concerning student loan deferrals, including**
 28 **contact information for these services.**
 29 **(9) Information concerning available child care assistance,**
 30 **including contact information for this assistance."**
 31 Page 8, after line 19, begin a new paragraph and insert:
 32 "**(f) The state department may not:**
 33 **(1) publish in the brochure described in this section; or**
 34 **(2) otherwise make public;**
 35 **the name of an abortion provider.**
 36 SECTION 10. [EFFECTIVE UPON PASSAGE] (a) **As used in this**
 37 **SECTION, "commissioner" refers to the commissioner of labor**
 38 **appointed under IC 22-1-1-2.**
 39 **(b) As used in this SECTION, "committee" refers to the equal**
 40 **pay committee established by this SECTION.**
 41 **(c) As used in this SECTION, "department" refers to the**
 42 **department of labor created by IC 22-1-1-1.**
 43 **(d) As used in this SECTION, "state labor federation" means an**
 44 **organization that:**
 45 **(1) is chartered by a federation of national or international**
 46 **labor unions;**

- 1 **(2) admits local labor unions to membership; and**
 2 **(3) exists primarily to carry out:**
 3 **(A) educational;**
 4 **(B) legislative; and**
 5 **(C) coordinating;**
 6 **activities.**
 7 **(e) The equal pay committee is established.**
 8 **(f) The committee consists of the following members, whom the**
 9 **commissioner shall appoint before September 1, 2013:**
 10 **(1) Two (2) members representing business in Indiana, who**
 11 **must be nominated by state business organizations or business**
 12 **trade organizations.**
 13 **(2) Two (2) members representing labor organizations, who**
 14 **must be nominated by state labor federations.**
 15 **(3) Two (2) members nominated by and representing**
 16 **organizations whose objectives include the elimination of pay**
 17 **disparities between the sexes and that have undertaken:**
 18 **(A) advocacy;**
 19 **(B) educational initiatives; or**
 20 **(C) legislative initiatives;**
 21 **in pursuit of the objectives.**
 22 **(4) Three (3) members representing:**
 23 **(A) institutions of higher education; or**
 24 **(B) research institutions;**
 25 **who have experience or expertise in the collection and analysis**
 26 **of data concerning pay disparities and whose research has**
 27 **been used in efforts to promote the elimination of pay**
 28 **disparities.**
 29 **(g) The commissioner shall appoint one (1) of the members as**
 30 **chairperson of the committee.**
 31 **(h) The department shall provide facilities and staff to carry out**
 32 **the responsibilities of the committee.**
 33 **(i) The expenses of the committee shall be paid from**
 34 **appropriations made to the department.**
 35 **(j) A member of the committee who is not a state employee is**
 36 **not entitled to the minimum salary per diem provided by**
 37 **IC 4-10-11-2.1(b). The member is, however, entitled to**
 38 **reimbursement for traveling expenses as provided under**
 39 **IC 4-13-1-4 and other expenses actually incurred in connection**
 40 **with the member's duties as provided in the state policies and**
 41 **procedures established by the Indiana department of**
 42 **administration and approved by the budget agency.**
 43 **(k) Each member of the committee who is a state employee is**
 44 **entitled to reimbursement for traveling expenses as provided under**
 45 **IC 4-13-1-4 and other expenses actually incurred in connection**
 46 **with the member's duties as provided in the state policies and**
 47 **procedures established by the Indiana department of**

- 1 administration and approved by the budget agency.
- 2 (l) The affirmative votes of a majority of the members
- 3 appointed to the committee are required for the committee to take
- 4 action on any measure.
- 5 (m) The committee shall complete a study of:
- 6 (1) the extent of wage disparities between the sexes in the
- 7 public and private sectors;
- 8 (2) factors that cause or tend to cause wage disparities,
- 9 including:
- 10 (A) segregation between sexes within and across
- 11 occupations;
- 12 (B) payment of lower wages for work in occupations
- 13 dominated by women;
- 14 (C) child rearing responsibilities; and
- 15 (D) education and training;
- 16 (3) the consequences of wage disparities on:
- 17 (A) the economy; and
- 18 (B) affected families; and
- 19 (4) actions that are likely to lead to the elimination and
- 20 prevention of any wage disparities, including proposals for
- 21 legislation.
- 22 (n) The committee shall make its report not later than August
- 23 31, 2014, to:
- 24 (1) the commissioner, who shall transmit the report to the
- 25 governor; and
- 26 (2) the legislative council in an electronic format under
- 27 IC 5-14-6.
- 28 (o) The report from the committee must include:
- 29 (1) the results of the study; and
- 30 (2) legislative and other recommendations for the elimination
- 31 and prevention of disparities in wages between the sexes.
- 32 (p) This SECTION expires December 31, 2014.
- 33 SECTION 11. An emergency is declared for this act".
- 34 Renumber all SECTIONS consecutively.
(Reference is to ESB 371 as printed March 29, 2013.)

Representative Pelath