

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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1003 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 6-3-2-22, AS ADDED BY P.L.229-2011,
- 4 SECTION 85, IS AMENDED TO READ AS FOLLOWS
- 5 [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]: Sec. 22. (a)
- 6 The following definitions apply throughout this section:
- 7 (1) "Dependent child" means an individual who:
- 8 (A) is eligible to receive a free elementary or high school
- 9 education in an Indiana school corporation;
- 10 (B) qualifies as a dependent (as defined in Section 152 of the
- 11 Internal Revenue Code) of the taxpayer; and
- 12 (C) is the natural or adopted child of the taxpayer or, if custody
- 13 of the child has been awarded in a court proceeding to
- 14 someone other than the mother or father, the court appointed
- 15 guardian or custodian of the child.
- 16 If the parents of a child are divorced, the term refers to the parent
- 17 who is eligible to take the exemption for the child under Section
- 18 151 of the Internal Revenue Code.
- 19 (2) "Education expenditure" refers to any expenditures made in
- 20 connection with enrollment, attendance, or participation of the
- 21 taxpayer's dependent child in a ~~private~~ **an** elementary or high
- 22 school education program. The term includes tuition, fees,
- 23 computer software, textbooks, workbooks, curricula, school
- 24 supplies (other than personal computers), and other written
- 25 materials used primarily for academic instruction or for academic

- 1 tutoring, or both.
- 2 (3) ~~Private~~ "Elementary or high school education program"
- 3 means attendance at:
- 4 (A) a nonpublic school (as defined in IC 20-18-2-12); ~~or~~
- 5 (B) an accredited nonpublic school; ~~or~~
- 6 **(C) a public school;**
- 7 in Indiana that satisfies a child's obligation under IC 20-33-2 for
- 8 compulsory attendance at a school. The term does not include the
- 9 delivery of instructional service in a home setting to a dependent
- 10 child who is enrolled in a school corporation or a charter school.
- 11 (b) This section applies to taxable years beginning after December
- 12 31, 2010.
- 13 (c) A taxpayer who makes an unreimbursed education expenditure
- 14 during the taxpayer's taxable year is entitled to a deduction against the
- 15 taxpayer's adjusted gross income in the taxable year.
- 16 (d) The amount of the deduction is:
- 17 (1) one thousand dollars (\$1,000); multiplied by
- 18 (2) the number of the taxpayer's dependent children for whom the
- 19 taxpayer made education expenditures in the taxable year.
- 20 A husband and wife are entitled to only one (1) deduction under this
- 21 section.
- 22 (e) To receive the deduction provided by this section, a taxpayer
- 23 must claim the deduction on the taxpayer's annual state tax return or
- 24 returns in the manner prescribed by the department."
- 25 Page 18, between lines 18 and 19, begin a new paragraph and insert:
- 26 "SECTION 29. [EFFECTIVE JANUARY 1, 2013
- 27 (RETROACTIVE)] **IC 6-3-2-22, as amended by this act, applies to**
- 28 **taxable years beginning after December 31, 2012.**"
- 29 Renumber all SECTIONS consecutively.
(Reference is to HB 1003 as printed February 18, 2013.)

Representative Battles