

Adopted	Rejected
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COMMITTEE REPORT

YES:	11
NO:	0

MR. SPEAKER:

*Your Committee on Judiciary, to which was referred Senate Bill 6, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Replace the effective dates in SECTIONS 1 through 42 with
- 2 "[EFFECTIVE UPON PASSAGE]".
- 3 Replace the effective dates in SECTIONS 44 through 50 with
- 4 "[EFFECTIVE UPON PASSAGE]".
- 5 Page 20, between lines 23 and 24, begin a new paragraph and insert:
- 6 "SECTION 43. IC 31-16-6-1.5, AS AMENDED BY P.L.6-2012,
- 7 SECTION 203, IS AMENDED TO READ AS FOLLOWS
- 8 [EFFECTIVE JULY 1, 2013]: Sec. 1.5. (a) A court shall specify in a
- 9 child support order which parent of a child may claim the child as a
- 10 dependent for purposes of federal and state taxes.
- 11 (b) In determining which parent may claim the child as a dependent
- 12 under subsection (a), the court shall consider the following:
- 13 (1) The value of claiming the child as a dependent at the marginal
- 14 tax rate of each parent.
- 15 (2) The income of each parent.
- 16 (3) The age of the child or children and the number of years that

- 1 the child or children could be claimed as a dependent or
 2 dependents.
- 3 (4) Each parent's percentage of the costs of supporting the child
 4 or children.
- 5 (5) If applicable, the financial aid benefit for postsecondary
 6 education for the child or children.
- 7 (6) If applicable, the financial burden each parent assumed under
 8 the property settlement in a dissolution proceeding.
- 9 (7) Any other relevant factors.
- 10 (c) If a court designates that the noncustodial parent of a child may
 11 claim the child as a dependent for purposes of federal and state taxes,
 12 the court shall order the custodial parent of the child to take all actions
 13 necessary to release the custodial parent's claim to the exemption in the
 14 manner required under Section 152(e) of the Internal Revenue Code.
- 15 (d) If a court determines that a parent who is ordered to pay child
 16 support may claim the child as a dependent under subsection (a), the
 17 court shall include in the order that the parent may only claim the child
 18 as a dependent for federal and state tax purposes if the parent has paid
 19 at least ninety-five percent (95%) of the parent's child support for the
 20 calendar year for which the parent is ordered to claim the child as a
 21 dependent by ~~January 31 of the following~~ **December 31 of that**
 22 **calendar year**".
- 23 Page 24, line 3, delete "IC 31-14-11-3," and insert "IC 31-14-11-3
 24 **(before its repeal)**".
- 25 Renumber all SECTIONS consecutively.
 (Reference is to SB 6 as reprinted February 8, 2013.)

and when so amended that said bill do pass.

Representative Steuerwald