



PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 509 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 6-3-2-26 IS ADDED TO THE INDIANA CODE
- 4 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 26. (a) This section**
- 6 **applies only to taxable years beginning after December 31, 2014.**
- 7 **(b) As used in this section, "qualified tuition and related**
- 8 **expenses" has the meaning set forth in Section 25A of the Internal**
- 9 **Revenue Code.**
- 10 **(c) Each taxable year, an individual is entitled to a deduction**
- 11 **from the individual's adjusted gross income for the taxable year in**
- 12 **the amount of two thousand dollars (\$2,000) if the individual's**
- 13 **expenditures for qualified tuition and related expenses during the**
- 14 **taxable year exceed one thousand dollars (\$1,000).**
- 15 **(d) For purposes of claiming the deduction provided by this**
- 16 **section, a married couple filing a joint return is treated as one (1)**
- 17 **individual."**

- 1 Page 9, after line 3, begin a new paragraph and insert:
- 2 "SECTION 23. **An emergency is declared for this act.**".
- 3 Renumber all SECTIONS consecutively.
(Reference is to ESB 509 as printed March 27, 2015.)

Representative Porter