



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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 2 be amended to read as follows:

- 1 Page 1, between lines 12 and 13, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-3-2-30 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 4 **JANUARY 1, 2024 (RETROACTIVE)]; Sec. 30. (a) As used in this**
- 5 **section, "qualified individual" means an individual who claimed**
- 6 **the federal child and dependent care tax credit under Section 21 of**
- 7 **the Internal Revenue Code for the 2024 taxable year.**
- 8 **(b) Each taxable year, a qualified individual is entitled to a**
- 9 **deduction from the qualified individual's adjusted gross income for**
- 10 **the taxable year in the amount of five thousand dollars (\$5,000). A**
- 11 **husband and wife are entitled to only one (1) deduction under this**
- 12 **section.**
- 13 **(c) To receive the deduction allowed by this section, a qualified**
- 14 **individual must claim the deduction on the qualified individual's**
- 15 **annual state tax return or returns in the manner prescribed by the**
- 16 **department. The qualified individual shall submit to the**
- 17 **department any information that the department determines is**
- 18 **necessary to calculate the amount of the deduction allowed by this**
- 19 **section."**
- 20 Page 21, after line 42, begin a new paragraph and insert:
- 21 "SECTION 32. [EFFECTIVE JANUARY 1, 2024
- 22 (RETROACTIVE)] **(a) IC 6-3-2-30, as added by this act, is effective**

- 1 **for taxable years beginning after December 31, 2023.**
- 2 **(b) This SECTION expires July 1, 2027."**
- 3 Renumber all SECTIONS consecutively.
(Reference is to ESB 2 as printed February 27, 2024.)

Representative Porter