



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WITHDRAWN	Noes _____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 SECTION 3. IC 6-3-3-15 IS ADDED TO THE INDIANA CODE
- 21 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 22 **JANUARY 1, 2024 (RETROACTIVE)]; Sec. 15. (a) As used in this**

1 section, "attendant care services" has the meaning set forth in
2 IC 12-10-17.1-3.

3 (b) As used in this section, "qualified individual" means a
4 taxpayer whose child or dependent received attendant care
5 services, including traumatic brain injury attendant care or
6 structured family care, during the 2024 calendar year, regardless
7 of whether the services were provided under:

8 (1) a home and community based services Medicaid waiver
9 that provided reimbursement for legally responsible
10 individuals to provide attendant care services;

11 (2) the structured family caregiving program administered by
12 the office of the secretary of family and social services
13 established by IC 12-8-1.5-1; or

14 (3) another program administered by the office of the
15 secretary of family and social services established by
16 IC 12-8-1.5-1.

17 (c) Each taxable year, a qualified individual is entitled to a
18 credit against the individual's adjusted gross income tax liability
19 in the amount of:

20 (1) two thousand five hundred dollars (\$2,500); multiplied by

21 (2) the number of the qualified individual's children and
22 dependents who received attendant care services, including
23 traumatic brain injury attendant care or structured family
24 care, during the 2024 calendar year.

25 (d) If the amount of the credit under this section exceeds the
26 qualified individual's state income tax liability for the taxable year,
27 the excess shall be refunded to the qualified individual."

28 Page 21, after line 42, begin a new paragraph and insert:

29 "SECTION 33. [EFFECTIVE JANUARY 1, 2024
30 (RETROACTIVE)] (a) IC 6-3-2-30 and IC 6-3-3-15, both as added
31 by this act, are effective for taxable years beginning after
32 December 31, 2023.

33 (b) This SECTION expires July 1, 2027."

34 Renumber all SECTIONS consecutively.

(Reference is to ESB 2 as printed February 27, 2024.)

Representative Porter