



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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001(ss) be amended to read as follows:

- 1 Page 25, after line 42, begin a new paragraph and insert:
- 2 "SECTION 6. IC 6-3-3-14.5, AS ADDED BY P.L.213-2015,
- 3 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2022 (RETROACTIVE)]: Sec. 14.5. (a) As used in this
- 5 section, "classroom supplies" means any items that qualify for the
- 6 educator expense deduction under Section 62(a)(2)(D) of the Internal
- 7 Revenue Code (as effective December 31, 2013).
- 8 (b) Each taxable year, an individual employed as a teacher (as
- 9 defined in IC 20-18-2-22(a)) is entitled to a credit against the
- 10 individual's adjusted gross income tax liability for amounts expended
- 11 during the taxable year for classroom supplies. The amount of the
- 12 credit is the lesser of:
- 13 (1) ~~one~~ **two** hundred dollars (~~\$100~~); (**\$200**); or
- 14 (2) the total amount expended for classroom supplies during a
- 15 taxable year.
- 16 (c) The credit provided by this section may not exceed the amount
- 17 of the individual's adjusted gross income tax liability for the taxable
- 18 year, reduced by the sum of all credits for the taxable year that are
- 19 applied before the application of the credit provided by this section.
- 20 The amount of any unused credit under this section for a taxable year
- 21 may not be carried forward to a succeeding taxable year, carried back

1 to a preceding taxable year, or refunded."
2 Page 31, between lines 29 and 30, begin a new paragraph and insert:
3 "SECTION 16. [EFFECTIVE JANUARY 1, 2022
4 (RETROACTIVE)] **(a) IC 6-3-3-14.5, as amended by this act,**
5 **applies to taxable years beginning after December 31, 2021.**
6 **(b) This SECTION expires June 30, 2024."**
7 Renumber all SECTIONS consecutively.
(Reference is to HB 1001(ss) as printed July 26, 2022.)

Representative Moseley