



SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 2(ss) be amended to read as follows:

- 1 Page 2, between lines 32 and 33, begin a new paragraph and insert:
2 "SECTION 2. IC 6-3-2-6, AS AMENDED BY P.L.146-2020,
3 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2023]: Sec. 6. (a) Each taxable year, an individual who
5 rents a dwelling for use as the individual's principal place of residence
6 may deduct from the individual's adjusted gross income (as defined in
7 IC 6-3-1-3.5(a)), the lesser of:
8 (1) the amount of rent paid by the individual with respect to the
9 dwelling during the taxable year; or
10 (2) ~~three six~~ thousand dollars ~~(\$3,000)~~; **(\$6,000)**.
11 (b) Notwithstanding subsection (a):
12 (1) a married couple filing a joint return for a particular taxable
13 year may not claim a deduction under this section of more than
14 ~~three six~~ thousand dollars ~~(\$3,000)~~; **(\$6,000)**; and
15 (2) a married individual filing a separate return for a particular
16 taxable year may not claim a deduction under this section of more
17 than ~~one three~~ thousand ~~five hundred~~ dollars ~~(\$1,500)~~; **(\$3,000)**.
18 (c) The deduction provided by this section does not apply to an
19 individual who rents a dwelling that is exempt from Indiana property
20 tax.

- 1 (d) For purposes of this section, a "dwelling" includes a single
- 2 family dwelling and unit of a multi-family dwelling."
- 3 Renumber all SECTIONS consecutively.
(Reference is to SB 2(ss) as printed July 27, 2022.)

Senator QADDOURA