



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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

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

- 1 Page 25, between lines 10 and 11, begin a new paragraph and insert:
- 2 "SECTION 6. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 4 **JANUARY 1, 2023]: Sec. 11. (a) Each taxable year, an individual**
- 5 **who is eligible to claim the federal child and dependent care tax**
- 6 **credit under Section 21 of the Internal Revenue Code is entitled to**
- 7 **a credit against the individual's (and the individual's spouse's in**
- 8 **the case of a joint return) adjusted gross income tax liability equal**
- 9 **to:**
- 10 (1) the allowable amount of the federal child and dependent
- 11 care tax credit that the taxpayer claimed on the taxpayer's
- 12 federal income tax return for the taxable year under Section
- 13 21 of the Internal Revenue Code; multiplied by
- 14 (2) the following percentage:
- 15 (A) If the adjusted gross income of the individual, and the
- 16 individual's spouse in the case of a joint return, is forty
- 17 thousand dollars (\$40,000) or less, one hundred percent
- 18 (100%).
- 19 (B) If the adjusted gross income of the individual, and the
- 20 individual's spouse in the case of a joint return, is greater
- 21 than forty thousand dollars (\$40,000) but not more than
- 22 sixty thousand dollars (\$60,000), seventy-five percent

1 (75%).
 2 (C) If the adjusted gross income of the individual, and the
 3 individual's spouse in the case of a joint return, is greater
 4 than sixty thousand dollars (\$60,000) but not more than
 5 eighty thousand dollars (\$80,000), fifty percent (50%).
 6 (D) If the adjusted gross income of the individual, and the
 7 individual's spouse in the case of a joint return, is greater
 8 than eighty thousand dollars (\$80,000) but not more than
 9 one hundred thousand dollars (\$100,000), twenty-five
 10 percent (25%).
 11 If the adjusted gross income of the individual, and the individual's
 12 spouse in the case of a joint return, is greater than one hundred
 13 thousand dollars (\$100,000), the individual is not entitled to a
 14 credit against the individual's adjusted gross income tax liability.
 15 (b) If the credit provided by this section exceeds the amount of
 16 the taxpayer's adjusted gross income tax liability for the taxable
 17 year, reduced by the sum of all credits for the taxable year that are
 18 applied before the application of the credit provided by this
 19 section, the excess shall be refunded to the taxpayer."
 20 Page 36, between lines 7 and 8, begin a new paragraph and insert:
 21 "SECTION 24. [EFFECTIVE JANUARY 1, 2023] (a) IC 6-3-3-11,
 22 as added by this act, applies to taxable years beginning after
 23 December 31, 2022.
 24 (b) This SECTION expires June 30, 2025."
 25 Renumber all SECTIONS consecutively.
 (Reference is to ESB 2(ss) as printed August 2, 2022.)

Representative Hamilton