



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WITHDRAWN	Noes _____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 6-3-2-27 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 4 **JANUARY 1, 2022 (RETROACTIVE)]: Sec. 27. (a) This section**
- 5 **applies only to a taxable year beginning after December 31, 2021,**
- 6 **and before January 1, 2023.**
- 7 **(b) As used in this section, "taxpayer" means:**
- 8 **(1) an individual filing a single return;**
- 9 **(2) a married couple filing a joint return; or**
- 10 **(3) a married individual filing a separate return.**
- 11 **(c) Except as provided in subsection (d), a taxpayer may deduct**
- 12 **five thousand dollars (\$5,000) from the taxpayer's adjusted gross**
- 13 **income (as defined in IC 6-3-1-3.5(a)) for excessive gas prices**
- 14 **during the taxable year.**
- 15 **(d) This subsection applies only to a married individual filing a**
- 16 **separate return. A married individual filing a separate return may**
- 17 **deduct two thousand five hundred dollars (\$2,500) from the**
- 18 **individual's adjusted gross income (as defined in IC 6-3-1-3.5(a)).**
- 19 **(e) A taxpayer may claim a deduction under this section**
- 20 **regardless of whether the taxpayer owned a vehicle registered**
- 21 **under IC 9-18.1 during the taxable year.**

1 **(f) To receive the deduction provided by this section, a taxpayer**
2 **must claim the deduction on the taxpayer's state tax return or**
3 **returns in the manner prescribed by the department.**

4 **(g) This section expires January 1, 2026."**
5 Renumber all SECTIONS consecutively.
 (Reference is to ESB 2(ss) as printed August 2, 2022.)

Representative Porter