



Reprinted
July 29, 2022

HOUSE BILL No. 1001(ss)

DIGEST OF HB 1001(ss) (Updated July 28, 2022 5:37 pm - DI 92)

Citations Affected: IC 4-10; IC 6-2.5; IC 6-3; IC 9-14.1; IC 12-7; IC 12-8; IC 12-15; IC 16-46; noncode.

Synopsis: Various family and children matters. Provides for an additional automatic taxpayer refund for the 2021 taxable year in the amount of \$225 to taxpayers who are eligible for an automatic taxpayer refund under current law. Allows an Indiana resident who is not eligible for an additional automatic taxpayer refund because the individual was not required to file a tax return to file an affidavit with the department of state revenue (department) to claim an automatic taxpayer refund in the same amount of \$225. Requires the department to verify each affidavit submitted as to its accuracy. Provides a sales tax exemption for children's diapers. Increases the exemption amount subtracted from an individual's adjusted gross income for a dependent child. Allows an individual to claim an increased exemption amount for a dependent child in the first year in which the exemption amount may be claimed for the child. Adds an additional exemption for an adopted child. Increases the amount of the tax credit to which an individual who
(Continued next page)

Effective: Upon passage; January 1, 2022 (retroactive).

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July 26, 2022, read first time and referred to Committee on Ways and Means.
July 26, 2022, amended, reported — Do Pass.
July 28, 2022, read second time, amended, ordered engrossed.

HB 1001(ss)—LS 6034/DI 134



Digest Continued

is eligible to claim the federal adoption credit is entitled. After October 1, 2022, requires each license branch to post a notice concerning adoption, foster care, and pregnancy. Provides that the postpartum period determined by the office of the secretary of family and social services during which Medicaid coverage is available to a woman must not be less than 12 months beginning on the last day of the pregnancy. Adds: (1) donated breast milk; (2) noninvasive prenatal and routine carrier screening for all pregnant women at any time during pregnancy; and (3) costs of labor and delivery; to the list of supplies and services provided by Medicaid and the healthy Indiana plan. Establishes the doula reimbursement advisory board. Requires the office of the secretary of the family and social services administration to: (1) seek any necessary approval from the United States Department of Health and Human Services; and (2) adopt any written policies, procedures, or regulations determined necessary; to provide reimbursement for long-acting reversible contraception. Allows a local health department, health care provider, or other human services provider to request a grant from the safety PIN (protecting Indiana's newborns) grant fund to be used to assist individuals seeking contraceptives. Authorizes a local health department, a health care provider, or a human services provider to seek grants to provide instruction on the use of fertility awareness-based family planning methods. Prohibits the state department of health from awarding grants for the distribution of contraceptives through school run programs or to a minor without the consent of the minor's parent or guardian. Appropriates money for various purposes related to children and families.

HB 1001(ss)—LS 6034/DI 134



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Special Session of the 122nd General Assembly (2022)(ss)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

HOUSE BILL No. 1001(ss)

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-10-22-4.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: **Sec. 4.5. (a) If a taxpayer is eligible for an**
4 **automatic taxpayer refund under section 4 of this chapter as a**
5 **result of a determination under section 1 of this chapter made**
6 **during calendar year 2021, the taxpayer is eligible for an**
7 **additional automatic taxpayer refund equal to two hundred**
8 **twenty-five dollars (\$225) to be paid in calendar year 2022.**
9 **(b) An Indiana resident who is not eligible for an additional**
10 **automatic taxpayer refund under subsection (a) may, before**
11 **October 1, 2022, file an affidavit with the department of state**
12 **revenue stating that:**
13 **(1) the individual was a resident of Indiana for more than one**
14 **hundred eighty-three (183) days in tax year 2020;**
15 **(2) the individual was not claimed as a dependent of any other**
16 **taxpayer for tax year 2020; and**
17 **(3) the individual did not file a tax return for tax year 2020**

HB 1001(ss)—LS 6034/DI 134



1 because the individual was not required to do so under
2 Indiana law.
3 **The department shall prescribe the form of the affidavit and shall**
4 **make the form available to the public on the department's web site.**
5 **The department shall verify each affidavit submitted under this**
6 **subsection as to its accuracy. The department may request all**
7 **information the department deems necessary to verify the**
8 **statements made in an affidavit and to provide an automatic**
9 **taxpayer refund to the individual. If an individual's affidavit is**
10 **verified by the department under this subsection, the individual is**
11 **eligible for an automatic taxpayer refund equal to two hundred**
12 **twenty-five dollars (\$225).**
13 **(c) The department of state revenue may issue the automatic**
14 **taxpayer refund for taxable year 2021 and the additional automatic**
15 **taxpayer refund under subsection (a) as one (1) combined payment**
16 **or separate payments. However, the department shall issue one (1)**
17 **combined payment to the extent allowable and practicable for**
18 **refunds issued after August 1, 2022.**
19 **(d) This section expires June 30, 2023.**
20 SECTION 2. IC 6-2.5-1-12.5 IS ADDED TO THE INDIANA
21 CODE AS A NEW SECTION TO READ AS FOLLOWS
22 [EFFECTIVE UPON PASSAGE]: **Sec. 12.5. "Children's diapers"**
23 **means disposable or reusable diapers marketed to be worn by**
24 **children.**
25 SECTION 3. IC 6-2.5-1-15.7 IS ADDED TO THE INDIANA
26 CODE AS A NEW SECTION TO READ AS FOLLOWS
27 [EFFECTIVE UPON PASSAGE]: **Sec. 15.7. "Diaper" means an**
28 **absorbent garment worn by humans who are incapable of, or have**
29 **difficulty, controlling their bladder or bowel movements.**
30 SECTION 4. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE
31 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
32 UPON PASSAGE]: **Sec. 57. Sales of children's diapers are exempt**
33 **from the state gross retail tax.**
34 SECTION 5. IC 6-3-1-3.5, AS AMENDED BY P.L.178-2022(ts),
35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JANUARY 1, 2022 (RETROACTIVE)]: **Sec. 3.5. When used in this**
37 **article, the term "adjusted gross income" shall mean the following:**
38 **(a) In the case of all individuals, "adjusted gross income" (as**
39 **defined in Section 62 of the Internal Revenue Code), modified as**
40 **follows:**
41 **(1) Subtract income that is exempt from taxation under this article**
42 **by the Constitution and statutes of the United States.**



- 1 (2) Except as provided in subsection (c), add an amount equal to
 2 any deduction or deductions allowed or allowable pursuant to
 3 Section 62 of the Internal Revenue Code for taxes based on or
 4 measured by income and levied at the state level by any state of
 5 the United States.
- 6 (3) Subtract one thousand dollars (\$1,000), or in the case of a
 7 joint return filed by a husband and wife, subtract for each spouse
 8 one thousand dollars (\$1,000).
- 9 (4) Subtract one thousand dollars (\$1,000) for:
 10 (A) each of the exemptions provided by Section 151(c) of the
 11 Internal Revenue Code (as effective January 1, 2017);
 12 (B) each additional amount allowable under Section 63(f) of
 13 the Internal Revenue Code; and
 14 (C) the spouse of the taxpayer if a separate return is made by
 15 the taxpayer and if the spouse, for the calendar year in which
 16 the taxable year of the taxpayer begins, has no gross income
 17 and is not the dependent of another taxpayer.
- 18 (5) Subtract **each of the following:**
 19 (A) ~~one thousand five hundred dollars (\$1,500)~~ **One thousand**
 20 **six hundred dollars (\$1,600)** for each of the exemptions
 21 allowed under Section 151(c)(1)(B) of the Internal Revenue
 22 Code (as effective January 1, 2004), **except that in the first**
 23 **taxable year in which a particular exemption is allowed**
 24 **under Section 151(c)(1)(B) of the Internal Revenue Code**
 25 **(as effective January 1, 2004), subtract three thousand two**
 26 **hundred dollars (\$3,200) for that exemption.**
 27 (B) One thousand five hundred dollars (\$1,500) for each
 28 exemption allowed under Section 151(c) of the Internal
 29 Revenue Code (as effective January 1, 2017) for an individual:
 30 (i) who is less than nineteen (19) years of age or is a
 31 full-time student who is less than twenty-four (24) years of
 32 age;
 33 (ii) for whom the taxpayer is the legal guardian; and
 34 (iii) for whom the taxpayer does not claim an exemption
 35 under clause (A). ~~and~~
 36 (C) Five hundred dollars (\$500) for each additional amount
 37 allowable under Section 63(f)(1) of the Internal Revenue Code
 38 if the federal adjusted gross income of the taxpayer, or the
 39 taxpayer and the taxpayer's spouse in the case of a joint return,
 40 is less than forty thousand dollars (\$40,000). In the case of a
 41 married individual filing a separate return, the qualifying
 42 income amount in this clause is equal to twenty thousand



1 dollars (\$20,000).

2 **(D) Three thousand dollars (\$3,000) for each exemption**
 3 **allowed under Section 151(c) of the Internal Revenue Code**
 4 **(as effective January 1, 2017) for an individual who is:**

5 **(i) an adopted child of the taxpayer; and**

6 **(ii) less than nineteen (19) years of age or is a full-time**
 7 **student who is less than twenty-four (24) years of age.**

8 **This amount is in addition to any amount subtracted under**
 9 **clause (A) or (B).**

10 This amount is in addition to the amount subtracted under
 11 subdivision (4).

12 (6) Subtract any amounts included in federal adjusted gross
 13 income under Section 111 of the Internal Revenue Code as a
 14 recovery of items previously deducted as an itemized deduction
 15 from adjusted gross income.

16 (7) Subtract any amounts included in federal adjusted gross
 17 income under the Internal Revenue Code which amounts were
 18 received by the individual as supplemental railroad retirement
 19 annuities under 45 U.S.C. 231 and which are not deductible under
 20 subdivision (1).

21 (8) Subtract an amount equal to the amount of federal Social
 22 Security and Railroad Retirement benefits included in a taxpayer's
 23 federal gross income by Section 86 of the Internal Revenue Code.

24 (9) In the case of a nonresident taxpayer or a resident taxpayer
 25 residing in Indiana for a period of less than the taxpayer's entire
 26 taxable year, the total amount of the deductions allowed pursuant
 27 to subdivisions (3), (4), and (5) shall be reduced to an amount
 28 which bears the same ratio to the total as the taxpayer's income
 29 taxable in Indiana bears to the taxpayer's total income.

30 (10) In the case of an individual who is a recipient of assistance
 31 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
 32 subtract an amount equal to that portion of the individual's
 33 adjusted gross income with respect to which the individual is not
 34 allowed under federal law to retain an amount to pay state and
 35 local income taxes.

36 (11) In the case of an eligible individual, subtract the amount of
 37 a Holocaust victim's settlement payment included in the
 38 individual's federal adjusted gross income.

39 (12) Subtract an amount equal to the portion of any premiums
 40 paid during the taxable year by the taxpayer for a qualified long
 41 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer
 42 or the taxpayer's spouse if the taxpayer and the taxpayer's spouse



- 1 file a joint income tax return or the taxpayer is otherwise entitled
2 to a deduction under this subdivision for the taxpayer's spouse, or
3 both.
- 4 (13) Subtract an amount equal to the lesser of:
5 (A) two thousand five hundred dollars (\$2,500), or one
6 thousand two hundred fifty dollars (\$1,250) in the case of a
7 married individual filing a separate return; or
8 (B) the amount of property taxes that are paid during the
9 taxable year in Indiana by the individual on the individual's
10 principal place of residence.
- 11 (14) Subtract an amount equal to the amount of a September 11
12 terrorist attack settlement payment included in the individual's
13 federal adjusted gross income.
- 14 (15) Add or subtract the amount necessary to make the adjusted
15 gross income of any taxpayer that owns property for which bonus
16 depreciation was allowed in the current taxable year or in an
17 earlier taxable year equal to the amount of adjusted gross income
18 that would have been computed had an election not been made
19 under Section 168(k) of the Internal Revenue Code to apply bonus
20 depreciation to the property in the year that it was placed in
21 service.
- 22 (16) Add an amount equal to any deduction allowed under
23 Section 172 of the Internal Revenue Code (concerning net
24 operating losses).
- 25 (17) Add or subtract the amount necessary to make the adjusted
26 gross income of any taxpayer that placed Section 179 property (as
27 defined in Section 179 of the Internal Revenue Code) in service
28 in the current taxable year or in an earlier taxable year equal to
29 the amount of adjusted gross income that would have been
30 computed had an election for federal income tax purposes not
31 been made for the year in which the property was placed in
32 service to take deductions under Section 179 of the Internal
33 Revenue Code in a total amount exceeding the sum of:
34 (A) twenty-five thousand dollars (\$25,000) to the extent
35 deductions under Section 179 of the Internal Revenue Code
36 were not elected as provided in clause (B); and
37 (B) for taxable years beginning after December 31, 2017, the
38 deductions elected under Section 179 of the Internal Revenue
39 Code on property acquired in an exchange if:
40 (i) the exchange would have been eligible for
41 nonrecognition of gain or loss under Section 1031 of the
42 Internal Revenue Code in effect on January 1, 2017;



- 1 (ii) the exchange is not eligible for nonrecognition of gain or
 2 loss under Section 1031 of the Internal Revenue Code; and
 3 (iii) the taxpayer made an election to take deductions under
 4 Section 179 of the Internal Revenue Code with regard to the
 5 acquired property in the year that the property was placed
 6 into service.
- 7 The amount of deductions allowable for an item of property
 8 under this clause may not exceed the amount of adjusted gross
 9 income realized on the property that would have been deferred
 10 under the Internal Revenue Code in effect on January 1, 2017.
- 11 (18) Subtract an amount equal to the amount of the taxpayer's
 12 qualified military income that was not excluded from the
 13 taxpayer's gross income for federal income tax purposes under
 14 Section 112 of the Internal Revenue Code.
- 15 (19) Subtract income that is:
- 16 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 17 derived from patents); and
- 18 (B) included in the individual's federal adjusted gross income
 19 under the Internal Revenue Code.
- 20 (20) Add an amount equal to any income not included in gross
 21 income as a result of the deferral of income arising from business
 22 indebtedness discharged in connection with the reacquisition after
 23 December 31, 2008, and before January 1, 2011, of an applicable
 24 debt instrument, as provided in Section 108(i) of the Internal
 25 Revenue Code. Subtract the amount necessary from the adjusted
 26 gross income of any taxpayer that added an amount to adjusted
 27 gross income in a previous year to offset the amount included in
 28 federal gross income as a result of the deferral of income arising
 29 from business indebtedness discharged in connection with the
 30 reacquisition after December 31, 2008, and before January 1,
 31 2011, of an applicable debt instrument, as provided in Section
 32 108(i) of the Internal Revenue Code.
- 33 (21) Add the amount excluded from federal gross income under
 34 Section 103 of the Internal Revenue Code for interest received on
 35 an obligation of a state other than Indiana, or a political
 36 subdivision of such a state, that is acquired by the taxpayer after
 37 December 31, 2011.
- 38 (22) Subtract an amount as described in Section 1341(a)(2) of the
 39 Internal Revenue Code to the extent, if any, that the amount was
 40 previously included in the taxpayer's adjusted gross income for a
 41 prior taxable year.
- 42 (23) For taxable years beginning after December 25, 2016, add an



- 1 amount equal to the deduction for deferred foreign income that
 2 was claimed by the taxpayer for the taxable year under Section
 3 965(c) of the Internal Revenue Code.
- 4 (24) Subtract any interest expense paid or accrued in the current
 5 taxable year but not deducted as a result of the limitation imposed
 6 under Section 163(j)(1) of the Internal Revenue Code. Add any
 7 interest expense paid or accrued in a previous taxable year but
 8 allowed as a deduction under Section 163 of the Internal Revenue
 9 Code in the current taxable year. For purposes of this subdivision,
 10 an interest expense is considered paid or accrued only in the first
 11 taxable year the deduction would have been allowable under
 12 Section 163 of the Internal Revenue Code if the limitation under
 13 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 14 (25) Subtract the amount that would have been excluded from
 15 gross income but for the enactment of Section 118(b)(2) of the
 16 Internal Revenue Code for taxable years ending after December
 17 22, 2017.
- 18 (26) For taxable years beginning after December 31, 2019, and
 19 before January 1, 2021, add an amount of the deduction claimed
 20 under Section 62(a)(22) of the Internal Revenue Code.
- 21 (27) For taxable years beginning after December 31, 2019, for
 22 payments made by an employer under an education assistance
 23 program after March 27, 2020:
- 24 (A) add the amount of payments by an employer that are
 25 excluded from the taxpayer's federal gross income under
 26 Section 127(c)(1)(B) of the Internal Revenue Code; and
- 27 (B) deduct the interest allowable under Section 221 of the
 28 Internal Revenue Code, if the disallowance under Section
 29 221(e)(1) of the Internal Revenue Code did not apply to the
 30 payments described in clause (A). For purposes of applying
 31 Section 221(b) of the Internal Revenue Code to the amount
 32 allowable under this clause, the amount under clause (A) shall
 33 not be added to adjusted gross income.
- 34 (28) Add an amount equal to the remainder of:
- 35 (A) the amount allowable as a deduction under Section 274(n)
 36 of the Internal Revenue Code; minus
- 37 (B) the amount otherwise allowable as a deduction under
 38 Section 274(n) of the Internal Revenue Code, if Section
 39 274(n)(2)(D) of the Internal Revenue Code was not in effect
 40 for amounts paid or incurred after December 31, 2020.
- 41 (29) For taxable years beginning after December 31, 2017, and
 42 before January 1, 2021, add an amount equal to the excess



1 business loss of the taxpayer as defined in Section 461(l)(3) of the
2 Internal Revenue Code. In addition:

3 (A) If a taxpayer has an excess business loss under this
4 subdivision and also has modifications under subdivisions (15)
5 and (17) for property placed in service during the taxable year,
6 the taxpayer shall treat a portion of the taxable year
7 modifications for that property as occurring in the taxable year
8 the property is placed in service and a portion of the
9 modifications as occurring in the immediately following
10 taxable year.

11 (B) The portion of the modifications under subdivisions (15)
12 and (17) for property placed in service during the taxable year
13 treated as occurring in the taxable year in which the property
14 is placed in service equals:

15 (i) the modification for the property otherwise determined
16 under this section; minus

17 (ii) the excess business loss disallowed under this
18 subdivision;

19 but not less than zero (0).

20 (C) The portion of the modifications under subdivisions (15)
21 and (17) for property placed in service during the taxable year
22 treated as occurring in the taxable year immediately following
23 the taxable year in which the property is placed in service
24 equals the modification for the property otherwise determined
25 under this section minus the amount in clause (B).

26 (D) Any reallocation of modifications between taxable years
27 under clauses (B) and (C) shall be first allocated to the
28 modification under subdivision (15), then to the modification
29 under subdivision (17).

30 (30) Add an amount equal to the amount excluded from federal
31 gross income under Section 108(f)(5) of the Internal Revenue
32 Code. For purposes of this subdivision:

33 (A) if an amount excluded under Section 108(f)(5) of the
34 Internal Revenue Code would be excludible under Section
35 108(a)(1)(B) of the Internal Revenue Code, the exclusion
36 under Section 108(a)(1)(B) of the Internal Revenue Code shall
37 take precedence; and

38 (B) if an amount would have been excludible under Section
39 108(f)(5) of the Internal Revenue Code as in effect on January
40 1, 2020, the amount is not required to be added back under this
41 subdivision.

42 (31) For taxable years ending after March 12, 2020, subtract an



1 amount equal to the deduction disallowed pursuant to:

2 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 3 as modified by Sections 206 and 207 of the Taxpayer Certainty
 4 and Disaster Relief Tax Act (Division EE of Public Law
 5 116-260); and

6 (B) Section 3134(e) of the Internal Revenue Code.

7 (32) Subtract the amount of an annual grant amount distributed to
 8 a taxpayer's Indiana education scholarship account under
 9 IC 20-51.4-4-2 that is used for a qualified expense (as defined in
 10 IC 20-51.4-2-9) or to an Indiana enrichment scholarship account
 11 under IC 20-52 that is used for qualified expenses (as defined in
 12 IC 20-52-2-6), to the extent the distribution used for the qualified
 13 expense is included in the taxpayer's federal adjusted gross
 14 income under the Internal Revenue Code.

15 (33) For taxable years beginning after December 31, 2019, and
 16 before January 1, 2021, add an amount equal to the amount of
 17 unemployment compensation excluded from federal gross income
 18 under Section 85(c) of the Internal Revenue Code.

19 (34) For taxable years beginning after December 31, 2022,
 20 subtract an amount equal to the deduction disallowed under
 21 Section 280C(h) of the Internal Revenue Code.

22 (35) Subtract any other amounts the taxpayer is entitled to deduct
 23 under IC 6-3-2.

24 (b) In the case of corporations, the same as "taxable income" (as
 25 defined in Section 63 of the Internal Revenue Code) adjusted as
 26 follows:

27 (1) Subtract income that is exempt from taxation under this article
 28 by the Constitution and statutes of the United States.

29 (2) Add an amount equal to any deduction or deductions allowed
 30 or allowable pursuant to Section 170 of the Internal Revenue
 31 Code (concerning charitable contributions).

32 (3) Except as provided in subsection (c), add an amount equal to
 33 any deduction or deductions allowed or allowable pursuant to
 34 Section 63 of the Internal Revenue Code for taxes based on or
 35 measured by income and levied at the state level by any state of
 36 the United States.

37 (4) Subtract an amount equal to the amount included in the
 38 corporation's taxable income under Section 78 of the Internal
 39 Revenue Code (concerning foreign tax credits).

40 (5) Add or subtract the amount necessary to make the adjusted
 41 gross income of any taxpayer that owns property for which bonus
 42 depreciation was allowed in the current taxable year or in an



1 earlier taxable year equal to the amount of adjusted gross income
 2 that would have been computed had an election not been made
 3 under Section 168(k) of the Internal Revenue Code to apply bonus
 4 depreciation to the property in the year that it was placed in
 5 service.

6 (6) Add an amount equal to any deduction allowed under Section
 7 172 of the Internal Revenue Code (concerning net operating
 8 losses).

9 (7) Add or subtract the amount necessary to make the adjusted
 10 gross income of any taxpayer that placed Section 179 property (as
 11 defined in Section 179 of the Internal Revenue Code) in service
 12 in the current taxable year or in an earlier taxable year equal to
 13 the amount of adjusted gross income that would have been
 14 computed had an election for federal income tax purposes not
 15 been made for the year in which the property was placed in
 16 service to take deductions under Section 179 of the Internal
 17 Revenue Code in a total amount exceeding the sum of:

18 (A) twenty-five thousand dollars (\$25,000) to the extent
 19 deductions under Section 179 of the Internal Revenue Code
 20 were not elected as provided in clause (B); and

21 (B) for taxable years beginning after December 31, 2017, the
 22 deductions elected under Section 179 of the Internal Revenue
 23 Code on property acquired in an exchange if:

24 (i) the exchange would have been eligible for
 25 nonrecognition of gain or loss under Section 1031 of the
 26 Internal Revenue Code in effect on January 1, 2017;

27 (ii) the exchange is not eligible for nonrecognition of gain or
 28 loss under Section 1031 of the Internal Revenue Code; and

29 (iii) the taxpayer made an election to take deductions under
 30 Section 179 of the Internal Revenue Code with regard to the
 31 acquired property in the year that the property was placed
 32 into service.

33 The amount of deductions allowable for an item of property
 34 under this clause may not exceed the amount of adjusted gross
 35 income realized on the property that would have been deferred
 36 under the Internal Revenue Code in effect on January 1, 2017.

37 (8) Add to the extent required by IC 6-3-2-20:

38 (A) the amount of intangible expenses (as defined in
 39 IC 6-3-2-20) for the taxable year that reduced the corporation's
 40 taxable income (as defined in Section 63 of the Internal
 41 Revenue Code) for federal income tax purposes; and

42 (B) any directly related interest expenses (as defined in



- 1 IC 6-3-2-20) that reduced the corporation's adjusted gross
 2 income (determined without regard to this subdivision). For
 3 purposes of this clause, any directly related interest expense
 4 that constitutes business interest within the meaning of Section
 5 163(j) of the Internal Revenue Code shall be considered to
 6 have reduced the taxpayer's federal taxable income only in the
 7 first taxable year in which the deduction otherwise would have
 8 been allowable under Section 163 of the Internal Revenue
 9 Code if the limitation under Section 163(j)(1) of the Internal
 10 Revenue Code did not exist.
- 11 (9) Add an amount equal to any deduction for dividends paid (as
 12 defined in Section 561 of the Internal Revenue Code) to
 13 shareholders of a captive real estate investment trust (as defined
 14 in section 34.5 of this chapter).
- 15 (10) Subtract income that is:
- 16 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 - 17 derived from patents); and
 - 18 (B) included in the corporation's taxable income under the
 - 19 Internal Revenue Code.
- 20 (11) Add an amount equal to any income not included in gross
 21 income as a result of the deferral of income arising from business
 22 indebtedness discharged in connection with the reacquisition after
 23 December 31, 2008, and before January 1, 2011, of an applicable
 24 debt instrument, as provided in Section 108(i) of the Internal
 25 Revenue Code. Subtract from the adjusted gross income of any
 26 taxpayer that added an amount to adjusted gross income in a
 27 previous year the amount necessary to offset the amount included
 28 in federal gross income as a result of the deferral of income
 29 arising from business indebtedness discharged in connection with
 30 the reacquisition after December 31, 2008, and before January 1,
 31 2011, of an applicable debt instrument, as provided in Section
 32 108(i) of the Internal Revenue Code.
- 33 (12) Add the amount excluded from federal gross income under
 34 Section 103 of the Internal Revenue Code for interest received on
 35 an obligation of a state other than Indiana, or a political
 36 subdivision of such a state, that is acquired by the taxpayer after
 37 December 31, 2011.
- 38 (13) For taxable years beginning after December 25, 2016:
- 39 (A) for a corporation other than a real estate investment trust,
 - 40 add:
 - 41 (i) an amount equal to the amount reported by the taxpayer
 - 42 on IRC 965 Transition Tax Statement, line 1; or



- 1 (ii) if the taxpayer deducted an amount under Section 965(c)
 2 of the Internal Revenue Code in determining the taxpayer's
 3 taxable income for purposes of the federal income tax, the
 4 amount deducted under Section 965(c) of the Internal
 5 Revenue Code; and
- 6 (B) for a real estate investment trust, add an amount equal to
 7 the deduction for deferred foreign income that was claimed by
 8 the taxpayer for the taxable year under Section 965(c) of the
 9 Internal Revenue Code, but only to the extent that the taxpayer
 10 included income pursuant to Section 965 of the Internal
 11 Revenue Code in its taxable income for federal income tax
 12 purposes or is required to add back dividends paid under
 13 subdivision (9).
- 14 (14) Add an amount equal to the deduction that was claimed by
 15 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
 16 Internal Revenue Code (attributable to global intangible
 17 low-taxed income). The taxpayer shall separately specify the
 18 amount of the reduction under Section 250(a)(1)(B)(i) of the
 19 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
 20 Internal Revenue Code.
- 21 (15) Subtract any interest expense paid or accrued in the current
 22 taxable year but not deducted as a result of the limitation imposed
 23 under Section 163(j)(1) of the Internal Revenue Code. Add any
 24 interest expense paid or accrued in a previous taxable year but
 25 allowed as a deduction under Section 163 of the Internal Revenue
 26 Code in the current taxable year. For purposes of this subdivision,
 27 an interest expense is considered paid or accrued only in the first
 28 taxable year the deduction would have been allowable under
 29 Section 163 of the Internal Revenue Code if the limitation under
 30 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 31 (16) Subtract the amount that would have been excluded from
 32 gross income but for the enactment of Section 118(b)(2) of the
 33 Internal Revenue Code for taxable years ending after December
 34 22, 2017.
- 35 (17) Add an amount equal to the remainder of:
- 36 (A) the amount allowable as a deduction under Section 274(n)
 37 of the Internal Revenue Code; minus
- 38 (B) the amount otherwise allowable as a deduction under
 39 Section 274(n) of the Internal Revenue Code, if Section
 40 274(n)(2)(D) of the Internal Revenue Code was not in effect
 41 for amounts paid or incurred after December 31, 2020.
- 42 (18) For taxable years ending after March 12, 2020, subtract an



- 1 amount equal to the deduction disallowed pursuant to:
- 2 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
- 3 as modified by Sections 206 and 207 of the Taxpayer Certainty
- 4 and Disaster Relief Tax Act (Division EE of Public Law
- 5 116-260); and
- 6 (B) Section 3134(e) of the Internal Revenue Code.
- 7 (19) For taxable years beginning after December 31, 2022,
- 8 subtract an amount equal to the deduction disallowed under
- 9 Section 280C(h) of the Internal Revenue Code.
- 10 (20) Add or subtract any other amounts the taxpayer is:
- 11 (A) required to add or subtract; or
- 12 (B) entitled to deduct;
- 13 under IC 6-3-2.
- 14 (c) The following apply to taxable years beginning after December
- 15 31, 2018, for purposes of the add back of any deduction allowed on the
- 16 taxpayer's federal income tax return for wagering taxes, as provided in
- 17 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if
- 18 the taxpayer is a corporation:
- 19 (1) For taxable years beginning after December 31, 2018, and
- 20 before January 1, 2020, a taxpayer is required to add back under
- 21 this section eighty-seven and five-tenths percent (87.5%) of any
- 22 deduction allowed on the taxpayer's federal income tax return for
- 23 wagering taxes.
- 24 (2) For taxable years beginning after December 31, 2019, and
- 25 before January 1, 2021, a taxpayer is required to add back under
- 26 this section seventy-five percent (75%) of any deduction allowed
- 27 on the taxpayer's federal income tax return for wagering taxes.
- 28 (3) For taxable years beginning after December 31, 2020, and
- 29 before January 1, 2022, a taxpayer is required to add back under
- 30 this section sixty-two and five-tenths percent (62.5%) of any
- 31 deduction allowed on the taxpayer's federal income tax return for
- 32 wagering taxes.
- 33 (4) For taxable years beginning after December 31, 2021, and
- 34 before January 1, 2023, a taxpayer is required to add back under
- 35 this section fifty percent (50%) of any deduction allowed on the
- 36 taxpayer's federal income tax return for wagering taxes.
- 37 (5) For taxable years beginning after December 31, 2022, and
- 38 before January 1, 2024, a taxpayer is required to add back under
- 39 this section thirty-seven and five-tenths percent (37.5%) of any
- 40 deduction allowed on the taxpayer's federal income tax return for
- 41 wagering taxes.
- 42 (6) For taxable years beginning after December 31, 2023, and



- 1 before January 1, 2025, a taxpayer is required to add back under
 2 this section twenty-five percent (25%) of any deduction allowed
 3 on the taxpayer's federal income tax return for wagering taxes.
- 4 (7) For taxable years beginning after December 31, 2024, and
 5 before January 1, 2026, a taxpayer is required to add back under
 6 this section twelve and five-tenths percent (12.5%) of any
 7 deduction allowed on the taxpayer's federal income tax return for
 8 wagering taxes.
- 9 (8) For taxable years beginning after December 31, 2025, a
 10 taxpayer is not required to add back under this section any amount
 11 of a deduction allowed on the taxpayer's federal income tax return
 12 for wagering taxes.
- 13 (d) In the case of life insurance companies (as defined in Section
 14 816(a) of the Internal Revenue Code) that are organized under Indiana
 15 law, the same as "life insurance company taxable income" (as defined
 16 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 17 (1) Subtract income that is exempt from taxation under this article
 18 by the Constitution and statutes of the United States.
- 19 (2) Add an amount equal to any deduction allowed or allowable
 20 under Section 170 of the Internal Revenue Code (concerning
 21 charitable contributions).
- 22 (3) Add an amount equal to a deduction allowed or allowable
 23 under Section 805 or Section 832(c) of the Internal Revenue Code
 24 for taxes based on or measured by income and levied at the state
 25 level by any state.
- 26 (4) Subtract an amount equal to the amount included in the
 27 company's taxable income under Section 78 of the Internal
 28 Revenue Code (concerning foreign tax credits).
- 29 (5) Add or subtract the amount necessary to make the adjusted
 30 gross income of any taxpayer that owns property for which bonus
 31 depreciation was allowed in the current taxable year or in an
 32 earlier taxable year equal to the amount of adjusted gross income
 33 that would have been computed had an election not been made
 34 under Section 168(k) of the Internal Revenue Code to apply bonus
 35 depreciation to the property in the year that it was placed in
 36 service.
- 37 (6) Add an amount equal to any deduction allowed under Section
 38 172 of the Internal Revenue Code (concerning net operating
 39 losses).
- 40 (7) Add or subtract the amount necessary to make the adjusted
 41 gross income of any taxpayer that placed Section 179 property (as
 42 defined in Section 179 of the Internal Revenue Code) in service



1 in the current taxable year or in an earlier taxable year equal to
 2 the amount of adjusted gross income that would have been
 3 computed had an election for federal income tax purposes not
 4 been made for the year in which the property was placed in
 5 service to take deductions under Section 179 of the Internal
 6 Revenue Code in a total amount exceeding the sum of:
 7 (A) twenty-five thousand dollars (\$25,000) to the extent
 8 deductions under Section 179 of the Internal Revenue Code
 9 were not elected as provided in clause (B); and
 10 (B) for taxable years beginning after December 31, 2017, the
 11 deductions elected under Section 179 of the Internal Revenue
 12 Code on property acquired in an exchange if:
 13 (i) the exchange would have been eligible for
 14 nonrecognition of gain or loss under Section 1031 of the
 15 Internal Revenue Code in effect on January 1, 2017;
 16 (ii) the exchange is not eligible for nonrecognition of gain or
 17 loss under Section 1031 of the Internal Revenue Code; and
 18 (iii) the taxpayer made an election to take deductions under
 19 Section 179 of the Internal Revenue Code with regard to the
 20 acquired property in the year that the property was placed
 21 into service.
 22 The amount of deductions allowable for an item of property
 23 under this clause may not exceed the amount of adjusted gross
 24 income realized on the property that would have been deferred
 25 under the Internal Revenue Code in effect on January 1, 2017.
 26 (8) Subtract income that is:
 27 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 28 derived from patents); and
 29 (B) included in the insurance company's taxable income under
 30 the Internal Revenue Code.
 31 (9) Add an amount equal to any income not included in gross
 32 income as a result of the deferral of income arising from business
 33 indebtedness discharged in connection with the reacquisition after
 34 December 31, 2008, and before January 1, 2011, of an applicable
 35 debt instrument, as provided in Section 108(i) of the Internal
 36 Revenue Code. Subtract from the adjusted gross income of any
 37 taxpayer that added an amount to adjusted gross income in a
 38 previous year the amount necessary to offset the amount included
 39 in federal gross income as a result of the deferral of income
 40 arising from business indebtedness discharged in connection with
 41 the reacquisition after December 31, 2008, and before January 1,
 42 2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
- 2 (10) Add an amount equal to any exempt insurance income under
- 3 Section 953(e) of the Internal Revenue Code that is active
- 4 financing income under Subpart F of Subtitle A, Chapter 1,
- 5 Subchapter N of the Internal Revenue Code.
- 6 (11) Add the amount excluded from federal gross income under
- 7 Section 103 of the Internal Revenue Code for interest received on
- 8 an obligation of a state other than Indiana, or a political
- 9 subdivision of such a state, that is acquired by the taxpayer after
- 10 December 31, 2011.
- 11 (12) For taxable years beginning after December 25, 2016, add:
- 12 (A) an amount equal to the amount reported by the taxpayer on
- 13 IRC 965 Transition Tax Statement, line 1; or
- 14 (B) if the taxpayer deducted an amount under Section 965(c)
- 15 of the Internal Revenue Code in determining the taxpayer's
- 16 taxable income for purposes of the federal income tax, the
- 17 amount deducted under Section 965(c) of the Internal Revenue
- 18 Code.
- 19 (13) Add an amount equal to the deduction that was claimed by
- 20 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 21 Internal Revenue Code (attributable to global intangible
- 22 low-taxed income). The taxpayer shall separately specify the
- 23 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 24 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 25 Internal Revenue Code.
- 26 (14) Subtract any interest expense paid or accrued in the current
- 27 taxable year but not deducted as a result of the limitation imposed
- 28 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 29 interest expense paid or accrued in a previous taxable year but
- 30 allowed as a deduction under Section 163 of the Internal Revenue
- 31 Code in the current taxable year. For purposes of this subdivision,
- 32 an interest expense is considered paid or accrued only in the first
- 33 taxable year the deduction would have been allowable under
- 34 Section 163 of the Internal Revenue Code if the limitation under
- 35 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 36 (15) Subtract the amount that would have been excluded from
- 37 gross income but for the enactment of Section 118(b)(2) of the
- 38 Internal Revenue Code for taxable years ending after December
- 39 22, 2017.
- 40 (16) Add an amount equal to the remainder of:
- 41 (A) the amount allowable as a deduction under Section 274(n)
- 42 of the Internal Revenue Code; minus



- 1 (B) the amount otherwise allowable as a deduction under
 2 Section 274(n) of the Internal Revenue Code, if Section
 3 274(n)(2)(D) of the Internal Revenue Code was not in effect
 4 for amounts paid or incurred after December 31, 2020.
- 5 (17) For taxable years ending after March 12, 2020, subtract an
 6 amount equal to the deduction disallowed pursuant to:
- 7 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 8 as modified by Sections 206 and 207 of the Taxpayer Certainty
 9 and Disaster Relief Tax Act (Division EE of Public Law
 10 116-260); and
- 11 (B) Section 3134(e) of the Internal Revenue Code.
- 12 (18) For taxable years beginning after December 31, 2022,
 13 subtract an amount equal to the deduction disallowed under
 14 Section 280C(h) of the Internal Revenue Code.
- 15 (19) Add or subtract any other amounts the taxpayer is:
- 16 (A) required to add or subtract; or
 17 (B) entitled to deduct;
 18 under IC 6-3-2.
- 19 (e) In the case of insurance companies subject to tax under Section
 20 831 of the Internal Revenue Code and organized under Indiana law, the
 21 same as "taxable income" (as defined in Section 832 of the Internal
 22 Revenue Code), adjusted as follows:
- 23 (1) Subtract income that is exempt from taxation under this article
 24 by the Constitution and statutes of the United States.
- 25 (2) Add an amount equal to any deduction allowed or allowable
 26 under Section 170 of the Internal Revenue Code (concerning
 27 charitable contributions).
- 28 (3) Add an amount equal to a deduction allowed or allowable
 29 under Section 805 or Section 832(c) of the Internal Revenue Code
 30 for taxes based on or measured by income and levied at the state
 31 level by any state.
- 32 (4) Subtract an amount equal to the amount included in the
 33 company's taxable income under Section 78 of the Internal
 34 Revenue Code (concerning foreign tax credits).
- 35 (5) Add or subtract the amount necessary to make the adjusted
 36 gross income of any taxpayer that owns property for which bonus
 37 depreciation was allowed in the current taxable year or in an
 38 earlier taxable year equal to the amount of adjusted gross income
 39 that would have been computed had an election not been made
 40 under Section 168(k) of the Internal Revenue Code to apply bonus
 41 depreciation to the property in the year that it was placed in
 42 service.



- 1 (6) Add an amount equal to any deduction allowed under Section
 2 172 of the Internal Revenue Code (concerning net operating
 3 losses).
 4 (7) Add or subtract the amount necessary to make the adjusted
 5 gross income of any taxpayer that placed Section 179 property (as
 6 defined in Section 179 of the Internal Revenue Code) in service
 7 in the current taxable year or in an earlier taxable year equal to
 8 the amount of adjusted gross income that would have been
 9 computed had an election for federal income tax purposes not
 10 been made for the year in which the property was placed in
 11 service to take deductions under Section 179 of the Internal
 12 Revenue Code in a total amount exceeding the sum of:
 13 (A) twenty-five thousand dollars (\$25,000) to the extent
 14 deductions under Section 179 of the Internal Revenue Code
 15 were not elected as provided in clause (B); and
 16 (B) for taxable years beginning after December 31, 2017, the
 17 deductions elected under Section 179 of the Internal Revenue
 18 Code on property acquired in an exchange if:
 19 (i) the exchange would have been eligible for
 20 nonrecognition of gain or loss under Section 1031 of the
 21 Internal Revenue Code in effect on January 1, 2017;
 22 (ii) the exchange is not eligible for nonrecognition of gain or
 23 loss under Section 1031 of the Internal Revenue Code; and
 24 (iii) the taxpayer made an election to take deductions under
 25 Section 179 of the Internal Revenue Code with regard to the
 26 acquired property in the year that the property was placed
 27 into service.
 28 The amount of deductions allowable for an item of property
 29 under this clause may not exceed the amount of adjusted gross
 30 income realized on the property that would have been deferred
 31 under the Internal Revenue Code in effect on January 1, 2017.
 32 (8) Subtract income that is:
 33 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 34 derived from patents); and
 35 (B) included in the insurance company's taxable income under
 36 the Internal Revenue Code.
 37 (9) Add an amount equal to any income not included in gross
 38 income as a result of the deferral of income arising from business
 39 indebtedness discharged in connection with the reacquisition after
 40 December 31, 2008, and before January 1, 2011, of an applicable
 41 debt instrument, as provided in Section 108(i) of the Internal
 42 Revenue Code. Subtract from the adjusted gross income of any



1 taxpayer that added an amount to adjusted gross income in a
2 previous year the amount necessary to offset the amount included
3 in federal gross income as a result of the deferral of income
4 arising from business indebtedness discharged in connection with
5 the reacquisition after December 31, 2008, and before January 1,
6 2011, of an applicable debt instrument, as provided in Section
7 108(i) of the Internal Revenue Code.

8 (10) Add an amount equal to any exempt insurance income under
9 Section 953(e) of the Internal Revenue Code that is active
10 financing income under Subpart F of Subtitle A, Chapter 1,
11 Subchapter N of the Internal Revenue Code.

12 (11) Add the amount excluded from federal gross income under
13 Section 103 of the Internal Revenue Code for interest received on
14 an obligation of a state other than Indiana, or a political
15 subdivision of such a state, that is acquired by the taxpayer after
16 December 31, 2011.

17 (12) For taxable years beginning after December 25, 2016, add:
18 (A) an amount equal to the amount reported by the taxpayer on
19 IRC 965 Transition Tax Statement, line 1; or
20 (B) if the taxpayer deducted an amount under Section 965(c)
21 of the Internal Revenue Code in determining the taxpayer's
22 taxable income for purposes of the federal income tax, the
23 amount deducted under Section 965(c) of the Internal Revenue
24 Code.

25 (13) Add an amount equal to the deduction that was claimed by
26 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
27 Internal Revenue Code (attributable to global intangible
28 low-taxed income). The taxpayer shall separately specify the
29 amount of the reduction under Section 250(a)(1)(B)(i) of the
30 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
31 Internal Revenue Code.

32 (14) Subtract any interest expense paid or accrued in the current
33 taxable year but not deducted as a result of the limitation imposed
34 under Section 163(j)(1) of the Internal Revenue Code. Add any
35 interest expense paid or accrued in a previous taxable year but
36 allowed as a deduction under Section 163 of the Internal Revenue
37 Code in the current taxable year. For purposes of this subdivision,
38 an interest expense is considered paid or accrued only in the first
39 taxable year the deduction would have been allowable under
40 Section 163 of the Internal Revenue Code if the limitation under
41 Section 163(j)(1) of the Internal Revenue Code did not exist.

42 (15) Subtract the amount that would have been excluded from



- 1 gross income but for the enactment of Section 118(b)(2) of the
 2 Internal Revenue Code for taxable years ending after December
 3 22, 2017.
- 4 (16) Add an amount equal to the remainder of:
 5 (A) the amount allowable as a deduction under Section 274(n)
 6 of the Internal Revenue Code; minus
 7 (B) the amount otherwise allowable as a deduction under
 8 Section 274(n) of the Internal Revenue Code, if Section
 9 274(n)(2)(D) of the Internal Revenue Code was not in effect
 10 for amounts paid or incurred after December 31, 2020.
- 11 (17) For taxable years ending after March 12, 2020, subtract an
 12 amount equal to the deduction disallowed pursuant to:
 13 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 14 as modified by Sections 206 and 207 of the Taxpayer Certainty
 15 and Disaster Relief Tax Act (Division EE of Public Law
 16 116-260); and
 17 (B) Section 3134(e) of the Internal Revenue Code.
- 18 (18) For taxable years beginning after December 31, 2022,
 19 subtract an amount equal to the deduction disallowed under
 20 Section 280C(h) of the Internal Revenue Code.
- 21 (19) Add or subtract any other amounts the taxpayer is:
 22 (A) required to add or subtract; or
 23 (B) entitled to deduct;
 24 under IC 6-3-2.
- 25 (f) In the case of trusts and estates, "taxable income" (as defined for
 26 trusts and estates in Section 641(b) of the Internal Revenue Code)
 27 adjusted as follows:
 28 (1) Subtract income that is exempt from taxation under this article
 29 by the Constitution and statutes of the United States.
 30 (2) Subtract an amount equal to the amount of a September 11
 31 terrorist attack settlement payment included in the federal
 32 adjusted gross income of the estate of a victim of the September
 33 11 terrorist attack or a trust to the extent the trust benefits a victim
 34 of the September 11 terrorist attack.
 35 (3) Add or subtract the amount necessary to make the adjusted
 36 gross income of any taxpayer that owns property for which bonus
 37 depreciation was allowed in the current taxable year or in an
 38 earlier taxable year equal to the amount of adjusted gross income
 39 that would have been computed had an election not been made
 40 under Section 168(k) of the Internal Revenue Code to apply bonus
 41 depreciation to the property in the year that it was placed in
 42 service.



- 1 (4) Add an amount equal to any deduction allowed under Section
 2 172 of the Internal Revenue Code (concerning net operating
 3 losses).
 4 (5) Add or subtract the amount necessary to make the adjusted
 5 gross income of any taxpayer that placed Section 179 property (as
 6 defined in Section 179 of the Internal Revenue Code) in service
 7 in the current taxable year or in an earlier taxable year equal to
 8 the amount of adjusted gross income that would have been
 9 computed had an election for federal income tax purposes not
 10 been made for the year in which the property was placed in
 11 service to take deductions under Section 179 of the Internal
 12 Revenue Code in a total amount exceeding the sum of:
 13 (A) twenty-five thousand dollars (\$25,000) to the extent
 14 deductions under Section 179 of the Internal Revenue Code
 15 were not elected as provided in clause (B); and
 16 (B) for taxable years beginning after December 31, 2017, the
 17 deductions elected under Section 179 of the Internal Revenue
 18 Code on property acquired in an exchange if:
 19 (i) the exchange would have been eligible for
 20 nonrecognition of gain or loss under Section 1031 of the
 21 Internal Revenue Code in effect on January 1, 2017;
 22 (ii) the exchange is not eligible for nonrecognition of gain or
 23 loss under Section 1031 of the Internal Revenue Code; and
 24 (iii) the taxpayer made an election to take deductions under
 25 Section 179 of the Internal Revenue Code with regard to the
 26 acquired property in the year that the property was placed
 27 into service.
 28 The amount of deductions allowable for an item of property
 29 under this clause may not exceed the amount of adjusted gross
 30 income realized on the property that would have been deferred
 31 under the Internal Revenue Code in effect on January 1, 2017.
 32 (6) Subtract income that is:
 33 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 34 derived from patents); and
 35 (B) included in the taxpayer's taxable income under the
 36 Internal Revenue Code.
 37 (7) Add an amount equal to any income not included in gross
 38 income as a result of the deferral of income arising from business
 39 indebtedness discharged in connection with the reacquisition after
 40 December 31, 2008, and before January 1, 2011, of an applicable
 41 debt instrument, as provided in Section 108(i) of the Internal
 42 Revenue Code. Subtract from the adjusted gross income of any



1 taxpayer that added an amount to adjusted gross income in a
 2 previous year the amount necessary to offset the amount included
 3 in federal gross income as a result of the deferral of income
 4 arising from business indebtedness discharged in connection with
 5 the reacquisition after December 31, 2008, and before January 1,
 6 2011, of an applicable debt instrument, as provided in Section
 7 108(i) of the Internal Revenue Code.

8 (8) Add the amount excluded from federal gross income under
 9 Section 103 of the Internal Revenue Code for interest received on
 10 an obligation of a state other than Indiana, or a political
 11 subdivision of such a state, that is acquired by the taxpayer after
 12 December 31, 2011.

13 (9) For taxable years beginning after December 25, 2016, add an
 14 amount equal to:

15 (A) the amount reported by the taxpayer on IRC 965
 16 Transition Tax Statement, line 1;

17 (B) if the taxpayer deducted an amount under Section 965(c)
 18 of the Internal Revenue Code in determining the taxpayer's
 19 taxable income for purposes of the federal income tax, the
 20 amount deducted under Section 965(c) of the Internal Revenue
 21 Code; and

22 (C) with regard to any amounts of income under Section 965
 23 of the Internal Revenue Code distributed by the taxpayer, the
 24 deduction under Section 965(c) of the Internal Revenue Code
 25 attributable to such distributed amounts and not reported to the
 26 beneficiary.

27 For purposes of this article, the amount required to be added back
 28 under clause (B) is not considered to be distributed or
 29 distributable to a beneficiary of the estate or trust for purposes of
 30 Sections 651 and 661 of the Internal Revenue Code.

31 (10) Subtract any interest expense paid or accrued in the current
 32 taxable year but not deducted as a result of the limitation imposed
 33 under Section 163(j)(1) of the Internal Revenue Code. Add any
 34 interest expense paid or accrued in a previous taxable year but
 35 allowed as a deduction under Section 163 of the Internal Revenue
 36 Code in the current taxable year. For purposes of this subdivision,
 37 an interest expense is considered paid or accrued only in the first
 38 taxable year the deduction would have been allowable under
 39 Section 163 of the Internal Revenue Code if the limitation under
 40 Section 163(j)(1) of the Internal Revenue Code did not exist.

41 (11) Add an amount equal to the deduction for qualified business
 42 income that was claimed by the taxpayer for the taxable year



- 1 under Section 199A of the Internal Revenue Code.
- 2 (12) Subtract the amount that would have been excluded from
- 3 gross income but for the enactment of Section 118(b)(2) of the
- 4 Internal Revenue Code for taxable years ending after December
- 5 22, 2017.
- 6 (13) Add an amount equal to the remainder of:
- 7 (A) the amount allowable as a deduction under Section 274(n)
- 8 of the Internal Revenue Code; minus
- 9 (B) the amount otherwise allowable as a deduction under
- 10 Section 274(n) of the Internal Revenue Code, if Section
- 11 274(n)(2)(D) of the Internal Revenue Code was not in effect
- 12 for amounts paid or incurred after December 31, 2020.
- 13 (14) For taxable years beginning after December 31, 2017, and
- 14 before January 1, 2021, add an amount equal to the excess
- 15 business loss of the taxpayer as defined in Section 461(l)(3) of the
- 16 Internal Revenue Code. In addition:
- 17 (A) If a taxpayer has an excess business loss under this
- 18 subdivision and also has modifications under subdivisions (3)
- 19 and (5) for property placed in service during the taxable year,
- 20 the taxpayer shall treat a portion of the taxable year
- 21 modifications for that property as occurring in the taxable year
- 22 the property is placed in service and a portion of the
- 23 modifications as occurring in the immediately following
- 24 taxable year.
- 25 (B) The portion of the modifications under subdivisions (3)
- 26 and (5) for property placed in service during the taxable year
- 27 treated as occurring in the taxable year in which the property
- 28 is placed in service equals:
- 29 (i) the modification for the property otherwise determined
- 30 under this section; minus
- 31 (ii) the excess business loss disallowed under this
- 32 subdivision;
- 33 but not less than zero (0).
- 34 (C) The portion of the modifications under subdivisions (3)
- 35 and (5) for property placed in service during the taxable year
- 36 treated as occurring in the taxable year immediately following
- 37 the taxable year in which the property is placed in service
- 38 equals the modification for the property otherwise determined
- 39 under this section minus the amount in clause (B).
- 40 (D) Any reallocation of modifications between taxable years
- 41 under clauses (B) and (C) shall be first allocated to the
- 42 modification under subdivision (3), then to the modification



- 1 under subdivision (5).
 2 (15) For taxable years ending after March 12, 2020, subtract an
 3 amount equal to the deduction disallowed pursuant to:
 4 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 5 as modified by Sections 206 and 207 of the Taxpayer Certainty
 6 and Disaster Relief Tax Act (Division EE of Public Law
 7 116-260); and
 8 (B) Section 3134(e) of the Internal Revenue Code.
 9 (16) For taxable years beginning after December 31, 2022,
 10 subtract an amount equal to the deduction disallowed under
 11 Section 280C(h) of the Internal Revenue Code.
 12 (17) Add or subtract any other amounts the taxpayer is:
 13 (A) required to add or subtract; or
 14 (B) entitled to deduct;
 15 under IC 6-3-2.
 16 (g) Subsections (a)(35), (b)(20), (d)(19), (e)(19), or (f)(17) may not
 17 be construed to require an add back or allow a deduction or exemption
 18 more than once for a particular add back, deduction, or exemption.
 19 (h) For taxable years beginning after December 25, 2016, if:
 20 (1) a taxpayer is a shareholder, either directly or indirectly, in a
 21 corporation that is an E&P deficit foreign corporation as defined
 22 in Section 965(b)(3)(B) of the Internal Revenue Code, and the
 23 earnings and profit deficit, or a portion of the earnings and profit
 24 deficit, of the E&P deficit foreign corporation is permitted to
 25 reduce the federal adjusted gross income or federal taxable
 26 income of the taxpayer, the deficit, or the portion of the deficit,
 27 shall also reduce the amount taxable under this section to the
 28 extent permitted under the Internal Revenue Code, however, in no
 29 case shall this permit a reduction in the amount taxable under
 30 Section 965 of the Internal Revenue Code for purposes of this
 31 section to be less than zero (0); and
 32 (2) the Internal Revenue Service issues guidance that such an
 33 income or deduction is not reported directly on a federal tax
 34 return or is to be reported in a manner different than specified in
 35 this section, this section shall be construed as if federal adjusted
 36 gross income or federal taxable income included the income or
 37 deduction.
 38 (i) If a partner is required to include an item of income, a deduction,
 39 or another tax attribute in the partner's adjusted gross income tax return
 40 pursuant to IC 6-3-4.5, such item shall be considered to be includible
 41 in the partner's federal adjusted gross income or federal taxable
 42 income, regardless of whether such item is actually required to be



1 reported by the partner for federal income tax purposes. For purposes
2 of this subsection:

- 3 (1) items for which a valid election is made under IC 6-3-4.5-6,
4 IC 6-3-4.5-8, or IC 6-3-4.5-9 shall not be required to be included
5 in the partner's adjusted gross income or taxable income; and
6 (2) items for which the partnership did not make an election under
7 IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9, but for which the
8 partnership is required to remit tax pursuant to IC 6-3-4.5-18,
9 shall be included in the partner's adjusted gross income or taxable
10 income.

11 SECTION 6. IC 6-3-3-13, AS ADDED BY P.L.132-2014,
12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JANUARY 1, 2022 (RETROACTIVE)]: Sec. 13. (a) This section
14 applies only to taxable years beginning after December 31, 2014.

15 (b) Each taxable year, an individual who is eligible to claim the
16 credit provided by Section 23 of the Internal Revenue Code on the
17 individual's federal return for the taxable year is entitled to a credit
18 against the individual's adjusted gross income tax liability for the
19 taxable year equal to the lesser of:

- 20 (1) the amount of the credit allowable under Section 23 of the
21 Internal Revenue Code for each eligible child on the individual's
22 federal return for the taxable year multiplied by ~~ten percent~~
23 ~~(10%)~~; **twenty percent (20%)**; or
24 (2) ~~one thousand dollars (\$1,000)~~ **two thousand five hundred**
25 **dollars (\$2,500)** for each eligible child.

26 (c) The credit provided by this section may not exceed the amount
27 of the taxpayer's adjusted gross income tax liability for the taxable year,
28 reduced by the sum of all credits for the taxable year that are applied
29 before the application of the credit provided by this section. The
30 amount of any unused credit under this section for a taxable year may
31 not be carried forward to a succeeding taxable year, carried back to a
32 preceding taxable year, or refunded.

33 (d) If all or part of the credit allowed under Section 23 of the
34 Internal Revenue Code for a taxable year beginning after December 31,
35 2014, is required to be claimed in, or carried forward to, a taxable year
36 after the taxable year in which the credit is first allowed, the part
37 carried forward and allowed to be claimed as a credit shall be treated
38 as allowable under subsection (b). A credit first allowed under Section
39 23 of the Internal Revenue Code for a taxable year beginning before
40 January 1, 2015, and required to be claimed in, or carried forward to,
41 a taxable year after the taxable year in which the credit is first allowed
42 shall not be treated as allowable under subsection (b).



1 SECTION 7. IC 9-14.1-2-6 IS ADDED TO THE INDIANA CODE
 2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: **Sec. 6. (a) This section applies after October 1,**
 4 **2022.**

5 **(b) Each license branch shall post a notice in a prominent**
 6 **location easily visible to members of the public. The notice must**
 7 **state the following:**

8 **"Do you have questions about adoption, foster care, or**
 9 **pregnancy? Please visit www.IN.gov."**

10 **(c) The bureau may include a scannable bar code or QR code**
 11 **adjacent to the statement referenced in subsection (b) to better**
 12 **facilitate directing individuals to www.IN.gov.**

13 SECTION 8. IC 12-7-2-22, AS AMENDED BY P.L.86-2018,
 14 SECTION 152, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 22. "Board"** means the
 16 following:

17 **(1) For purposes of IC 12-8-6.5-13, the meaning set forth in**
 18 **IC 12-8-6.5-13(a).**

19 **(+) (2) For purposes of IC 12-10-10 and IC 12-10-11, the**
 20 **community and home options to institutional care for the elderly**
 21 **and disabled board established by IC 12-10-11-1.**

22 **(-) (3) For purposes of IC 12-11-14, the meaning set forth in**
 23 **IC 12-11-14-3.**

24 **(+) (4) For purposes of IC 12-12-7-5, the meaning set forth in**
 25 **IC 12-12-7-5(a).**

26 **(+) (5) For purposes of IC 12-15-35, the meaning set forth in**
 27 **IC 12-15-35-2.**

28 SECTION 9. IC 12-7-2-69.7 IS ADDED TO THE INDIANA CODE
 29 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
 30 UPON PASSAGE]: **Sec. 69.7. "Doula" means an individual who is**
 31 **trained and certified by a nationally recognized institution in**
 32 **providing emotional and physical support, but not medical or**
 33 **midwife care, to pregnant and birthing persons before, during, and**
 34 **after childbirth.**

35 SECTION 10. IC 12-8-6.5-13 IS ADDED TO THE INDIANA
 36 CODE AS A **NEW SECTION** TO READ AS FOLLOWS
 37 [EFFECTIVE UPON PASSAGE]: **Sec. 13. (a) As used in this section,**
 38 **"board" refers to the doula reimbursement advisory board**
 39 **established by subsection (b).**

40 **(b) The doula reimbursement advisory board is established for**
 41 **the purpose of making recommendations to the office of the**
 42 **secretary regarding appropriate reimbursement methodologies for**



- 1 **doula services.**
- 2 **(c) The board is comprised of the following members:**
- 3 **(1) Four (4) legislative members appointed as follows:**
- 4 **(A) One (1) member of the senate, appointed by the**
- 5 **president pro tempore of the senate.**
- 6 **(B) One (1) member of the senate, appointed by the**
- 7 **minority leader of the senate.**
- 8 **(C) One (1) member of the house of representatives,**
- 9 **appointed by the speaker of the house of representatives.**
- 10 **(D) One (1) member of the house of representatives,**
- 11 **appointed by the minority leader of the house of**
- 12 **representatives.**
- 13 **(2) Nine (9) lay members appointed as follows, subject to**
- 14 **subsections (d) and (e):**
- 15 **(A) One (1) member appointed by the governor.**
- 16 **(B) One (1) member appointed by the president pro**
- 17 **tempore of the senate.**
- 18 **(C) One (1) member appointed by the minority leader of**
- 19 **the senate.**
- 20 **(D) One (1) member appointed by the speaker of the house**
- 21 **of representatives.**
- 22 **(E) One (1) member appointed by the minority leader of**
- 23 **the house of representatives.**
- 24 **(F) One (1) member appointed by the secretary.**
- 25 **(G) One (1) member appointed by the state health**
- 26 **commissioner.**
- 27 **(H) One (1) member appointed by the director of the**
- 28 **department of child services.**
- 29 **(I) One member appointed by chief operating officer of the**
- 30 **Indiana Minority Health Coalition.**
- 31 **(d) A lay member of the board must be a doula, doula**
- 32 **administrator, or other birthing professional.**
- 33 **(e) The lay membership of the board must be racially and**
- 34 **ethnically diverse.**
- 35 **(f) In making recommendations to the office of the secretary**
- 36 **under subsection (b), the board shall study and take into account**
- 37 **doula reimbursement methodologies used by other states.**
- 38 SECTION 11. IC 12-15-2-13, AS AMENDED BY P.L.117-2022,
- 39 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 UPON PASSAGE]: Sec. 13. (a) A pregnant woman whose family
- 41 income does not exceed the income level established in subsection (b)
- 42 is eligible to receive Medicaid coverage under 42 CFR 435.116.



1 (b) A pregnant woman described in this section is eligible to receive
 2 Medicaid, subject to subsection (c) and 42 U.S.C. 1396a et seq., if her
 3 family income does not exceed two hundred eight percent (208%) of
 4 the federal income poverty level for the same size family.

5 (c) Medicaid is available to a pregnant woman described in this
 6 section for:

7 (1) the duration of the pregnancy; and

8 (2) a period of time determined by the office of the secretary.

9 The postpartum period of time determined by the office of the secretary
 10 must **not** be at least sixty (~~60~~) days but not more less than twelve (12)
 11 months of a postpartum period that begins on the last day of the
 12 pregnancy, without regard to any change in income of the family of
 13 which she is a member during that time.

14 SECTION 12. IC 12-15-5-1, AS AMENDED BY P.L.117-2022,
 15 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 UPON PASSAGE]: Sec. 1. (a) Except as provided in IC 12-15-2-12,
 17 IC 12-15-6, and IC 12-15-21, the following services and supplies are
 18 provided under Medicaid:

19 (1) Inpatient hospital services.

20 (2) Nursing facility services.

21 (3) Physician's services, including services provided under
 22 IC 25-10-1 and IC 25-22.5-1.

23 (4) Outpatient hospital or clinic services.

24 (5) Home health care services.

25 (6) Private duty nursing services.

26 (7) Physical therapy and related services.

27 (8) Dental services.

28 (9) Prescribed laboratory and x-ray services.

29 (10) Prescribed drugs and pharmacist services.

30 (11) Eyeglasses and prosthetic devices.

31 (12) Optometric services.

32 (13) Diagnostic, screening, preventive, and rehabilitative services.

33 (14) Podiatric medicine services.

34 (15) Hospice services.

35 (16) Services or supplies recognized under Indiana law and
 36 specified under rules adopted by the office.

37 (17) Family planning services except the performance of
 38 abortions.

39 (18) Nonmedical nursing care given in accordance with the tenets
 40 and practices of a recognized church or religious denomination to
 41 an individual qualified for Medicaid who depends upon healing
 42 by prayer and spiritual means alone in accordance with the tenets



- 1 and practices of the individual's church or religious denomination.
 2 (19) Services provided to individuals described in IC 12-15-2-8.
 3 (20) Services provided under IC 12-15-34 and IC 12-15-32.
 4 (21) Case management services provided to individuals described
 5 in IC 12-15-2-13.
 6 (22) Any other type of remedial care recognized under Indiana
 7 law and specified by the United States Secretary of Health and
 8 Human Services.
 9 (23) Examinations required under IC 16-41-17-2(a)(10).
 10 (24) Inpatient substance abuse detoxification services.
 11 (25) Chronic pain management.
 12 **(26) Donated breast milk that meets requirements developed**
 13 **by the office of Medicaid policy and planning.**
 14 **(27) Noninvasive prenatal screening and routine carrier**
 15 **screening for all pregnant women at any time during**
 16 **pregnancy. Prior authorization may not be required for**
 17 **noninvasive prenatal screening and routine carrier screening.**
 18 **(28) Costs of labor and delivery, including coverage for**
 19 **women determined to be presumptively eligible for Medicaid**
 20 **under IC 12-15-2-13.**
 21 **(b) The office shall do the following:**
 22 **(1) Apply to the United States Department of Health and**
 23 **Human Services for any state plan amendment or waiver**
 24 **necessary to implement the services or supplies described in**
 25 **subsection (a)(26), (a)(27), or (a)(28).**
 26 **(2) Develop requirements for donated breast milk as**
 27 **described in subsection (a)(26).**
 28 **(3) As soon as practicable, but not later than January 1, 2023,**
 29 **the office shall:**
 30 **(A) seek any necessary approval from the United States**
 31 **Department of Health and Human Services; and**
 32 **(B) adopt any written policies, procedures, or regulations**
 33 **determined necessary;**
 34 **to provide reimbursement for long-acting reversible**
 35 **contraception. This subdivision expires June 30, 2023.**
 36 SECTION 13. IC 12-15-44.5-3.5, AS ADDED BY P.L.30-2016,
 37 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 UPON PASSAGE]: Sec. 3.5. (a) The plan must include the following
 39 in a manner and to the extent determined by the office:
 40 (1) Mental health care services.
 41 (2) Inpatient hospital services.
 42 (3) Prescription drug coverage, including coverage of a long



- 1 acting, nonaddictive medication assistance treatment drug if the
 2 drug is being prescribed for the treatment of substance abuse.
 3 (4) Emergency room services.
 4 (5) Physician office services.
 5 (6) Diagnostic services.
 6 (7) Outpatient services, including therapy services.
 7 (8) Comprehensive disease management.
 8 (9) Home health services, including case management.
 9 (10) Urgent care center services.
 10 (11) Preventative care services.
 11 (12) Family planning services:
 12 (A) including contraceptives and sexually transmitted disease
 13 testing, as described in federal Medicaid law (42 U.S.C. 1396
 14 et seq.); and
 15 (B) not including abortion or abortifacients.
 16 (13) Hospice services.
 17 (14) Substance abuse services.
 18 (15) Pregnancy services, **including the following:**
 19 (A) **Donated breast milk that meets requirements**
 20 **developed by the office of Medicaid policy and planning.**
 21 (B) **Noninvasive prenatal screening and routine carrier**
 22 **screening for all pregnant women at any time during**
 23 **pregnancy. Prior authorization may not be required for**
 24 **noninvasive prenatal screening and routine carrier**
 25 **screening.**
 26 (C) **Costs of labor and delivery, including coverage for**
 27 **women determined to be presumptively eligible for**
 28 **Medicaid under IC 12-15-2-13.**
 29 (16) A service determined by the secretary to be required by
 30 federal law as a benchmark service under the federal Patient
 31 Protection and Affordable Care Act.
 32 (b) The plan may not permit treatment limitations or financial
 33 requirements on the coverage of mental health care services or
 34 substance abuse services if similar limitations or requirements are not
 35 imposed on the coverage of services for other medical or surgical
 36 conditions.
 37 (c) The plan may provide vision services and dental services only
 38 to individuals who regularly make the required monthly contributions
 39 for the plan as set forth in section 4.7(c) of this chapter.
 40 (d) The benefit package offered in the plan:
 41 (1) must be benchmarked to a commercial health plan described
 42 in 45 CFR 155.100(a)(1) or 45 CFR 155.100(a)(4); and



- 1 (2) may not include a benefit that is not present in at least one (1)
 2 of these commercial benchmark options.
- 3 (e) The office shall provide to an individual who participates in the
 4 plan a list of health care services that qualify as preventative care
 5 services for the age, gender, and preexisting conditions of the
 6 individual. The office shall consult with the federal Centers for Disease
 7 Control and Prevention for a list of recommended preventative care
 8 services.
- 9 (f) The plan shall, at no cost to the individual, provide payment of
 10 preventative care services described in 42 U.S.C. 300gg-13 for an
 11 individual who participates in the plan.
- 12 (g) The plan shall, at no cost to the individual, provide payments of
 13 not more than five hundred dollars (\$500) per year for preventative
 14 care services not described in subsection (f). Any additional
 15 preventative care services covered under the plan and received by the
 16 individual during the year are subject to the deductible and payment
 17 requirements of the plan.
- 18 **(h) The office shall apply to the United States Department of**
 19 **Health and Human Services for any amendment to the waiver**
 20 **necessary to implement the providing of the services or supplies**
 21 **described in subsection (a)(15)(A), (a)(15)(B), or (a)(15)(C). This**
 22 **subsection expires July 1, 2024.**
- 23 SECTION 14. IC 16-46-14-3, AS AMENDED BY P.L.204-2016,
 24 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 UPON PASSAGE]: Sec. 3. (a) A person seeking a grant under this
 26 chapter must submit a proposal to the state department.
- 27 (b) **Except as provided in section 4.5(b) or 4.6 of this chapter,** a
 28 proposal for a grant under this chapter must include the following:
 29 (1) The targeted area.
 30 (2) Measurable behavioral or secondary outcomes within the
 31 target area.
 32 (3) A proposed specific reduction in the rate of infant mortality
 33 among the targeted area that is measurable based on available
 34 information to the state department.
 35 (4) The time frame in which to achieve the reduction described in
 36 subdivision (3).
- 37 (c) The state department shall determine whether to approve a grant
 38 proposal. **Except as provided in section 4.5(c) or 4.6 of this chapter,**
 39 if the state department approves a proposal, the initial award amount
 40 shall not exceed sixty percent (60%) of the total grant amount approved
 41 for the proposal. The state department shall distribute the remaining
 42 amount of the approved grant to the grantee when the state department



1 determines that the reduction in the infant mortality rate among the
 2 proposal's targeted area has been achieved within the time frame
 3 specified in the grant proposal.

4 SECTION 15. IC 16-46-14-4, AS ADDED BY P.L.125-2015,
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 UPON PASSAGE]: Sec. 4. (a) In awarding grants under this chapter,
 7 the state department shall give preference to proposals that seek to do
 8 any of the following:

9 (1) Improve access and coordination through outreach and
 10 follow-up services for pregnant women and fathers who are at risk
 11 of not receiving prenatal care and support.

12 (2) Incentivize at-risk pregnant women and fathers to obtain
 13 prenatal care and support, **including mental health counseling**
 14 **before and after the birth of the child.**

15 (3) Decrease smoking rates among pregnant women and fathers.

16 (4) Promote evidence based home visitation by a trained provider
 17 or coordinator.

18 (5) Incentivize collaboration between health care providers and
 19 other human services providers in providing outreach to at-risk
 20 pregnant women and fathers.

21 (6) Address the issue of infant mortality on a regional basis.

22 **(7) Allow local health departments, health care providers, and**
 23 **other human services providers to receive grants under this**
 24 **chapter to assist individuals seeking contraceptives.**

25 **(8) Provide instruction on the use of fertility awareness-based**
 26 **family planning methods.**

27 (b) The state department shall develop regions for purposes of
 28 subsection (a)(6).

29 **(c) The state department may not award a grant that will be**
 30 **used for any of the following purposes:**

31 **(1) Distribute a contraceptive to a student of:**

32 **(A) a nonpublic school (as defined in IC 20-18-2-12); or**

33 **(B) a public school (as defined in IC 20-18-2-15);**

34 **through a school run program.**

35 **(2) Distribute a contraceptive to an individual who is less than**
 36 **eighteen (18) years of age without the consent of a parent or**
 37 **guardian of the individual.**

38 SECTION 16. IC 16-46-14-4.5 IS ADDED TO THE INDIANA
 39 CODE AS A NEW SECTION TO READ AS FOLLOWS
 40 [EFFECTIVE UPON PASSAGE]: Sec. 4.5. **(a) A local health**
 41 **department, health care provider, or other human services**
 42 **provider may submit a proposal for a grant under this chapter to**



1 be used to assist individuals seeking contraceptives.

2 (b) A proposal for a grant to be used to assist individuals
3 seeking contraceptives is not subject to the requirements of section
4 3(b) of this chapter.

5 (c) The grant distribution limitations in section 3(c) of this
6 chapter do not apply to a grant awarded to assist individuals
7 seeking contraceptives.

8 (d) Not later than July 1 of each year, the state department shall
9 submit a report to the governor, and, in an electronic format under
10 IC 5-14-6, to the legislative council, that provides information
11 concerning grants awarded for the purpose of assisting individuals
12 seeking contraceptives. The report must include at least the
13 following:

14 (1) The amount of each grant awarded for the purpose of
15 assisting individuals seeking contraceptives.

16 (2) A description of how the proceeds from each grant were
17 used.

18 SECTION 17. IC 16-46-14-4.6 IS ADDED TO THE INDIANA
19 CODE AS A NEW SECTION TO READ AS FOLLOWS
20 [EFFECTIVE UPON PASSAGE]: Sec. 4.6. (a) A local health
21 department, health care provider, or other human services
22 provider may submit a proposal for a grant under this chapter to
23 be used to provide instruction on the use of fertility
24 awareness-based family planning methods.

25 (b) A proposal for a grant to be used to provide instruction on
26 the use of fertility awareness-based family planning methods is not
27 subject to the requirements of section 3(b) of this chapter.

28 (c) The grant distribution limitations in section 3(c) of this
29 chapter do not apply to a grant awarded to provide instruction on
30 the use of fertility awareness-based family planning methods.

31 (d) Not later than July 1 of each year, the state department shall
32 submit a report to the governor, and, in an electronic format under
33 IC 5-14-6, to the legislative council, that provides information
34 concerning grants awarded for the purpose of providing
35 instruction on the use of fertility awareness-based family planning
36 methods. The report must include at least the following:

37 (1) The amount of each grant awarded for the purpose of
38 providing instruction on the use of fertility awareness-based
39 family planning methods.

40 (2) A description of how the proceeds from each grant were
41 used.

42 SECTION 18. [EFFECTIVE UPON PASSAGE] (a) In addition to



1 any amounts appropriated in P.L.165-2021 (HEA 1001-2021),
 2 money is appropriated from the state general fund for the state
 3 fiscal year beginning July 1, 2022, and ending June 30, 2023, to the
 4 state department of health established by IC 16-19-1-1 to be
 5 expended as follows:

6 (1) Two million dollars (\$2,000,000) to be distributed to Real
 7 Alternatives, Inc. to be used to provide pregnancy and
 8 parenting support services.

9 (2) Ten million dollars (\$10,000,000) to be used to support the
 10 expansion of the Nurse Family Partnership program
 11 statewide and to expand capacity in currently served areas.

12 (3) Five million five hundred thousand dollars (\$5,500,000) to
 13 be deposited in the safety PIN (protecting Indiana's
 14 newborns) grant fund established by IC 16-46-14-2 for
 15 purposes of the fund.

16 (4) One million dollars (\$1,000,000) to be used for either or
 17 both of the following:

18 (A) Awarding grants to communities for purchase of
 19 newborn safety devices. In awarding grants under this
 20 clause, the state department of health shall give preference
 21 to requests from communities located in areas that do not
 22 currently have newborn safety devices. A grant awarded
 23 under this clause may not exceed ten thousand dollars
 24 (\$10,000) per newborn safety device.

25 (B) Awarding grants to communities to fund public
 26 awareness campaigns regarding newborn safety devices. In
 27 awarding grants under this clause, the state department of
 28 health shall give preference to requests from communities
 29 located in areas that currently have one (1) or more
 30 newborn safety devices. A grant awarded under this clause
 31 may not exceed ten thousand dollars (\$10,000).

32 (b) This SECTION expires July 1, 2024.

33 SECTION 19. [EFFECTIVE UPON PASSAGE] (a) In addition to
 34 any amounts appropriated in P.L.165-2021 (HEA 1001-2021),
 35 money is appropriated from the state general fund for the state
 36 fiscal year beginning July 1, 2022, and ending June 30, 2023, to the
 37 family and social services administration to be expended as
 38 follows:

39 (1) Ten million dollars (\$10,000,000) to be used to provide
 40 benefits to children who are eligible for the Child Care and
 41 Development Fund voucher program but have not yet
 42 received benefits.



- 1 **(2) Thirty million dollars (\$30,000,000) to be used to provide**
 2 **Medicaid coverage for:**
 3 **(A) supplies and services described in IC 12-15-5-1(a)(26)**
 4 **through IC 12-15-5-1(a)(28), as added by this act; and**
 5 **(B) reimbursement described in IC 12-15-5-1(b)(3).**
 6 **(b) This SECTION expires July 1, 2024.**
 7 SECTION 20. [EFFECTIVE UPON PASSAGE] **(a) IC 6-2.5-5-57,**
 8 **as added by this act, applies only to retail transactions occurring**
 9 **on or after the first day of the month following the effective date of**
 10 **this SECTION.**
 11 **(b) Except as provided in subsection (c), for purposes of this**
 12 **SECTION, a retail transaction is considered to have occurred on**
 13 **or after the first day of the month following the effective date of**
 14 **this SECTION if the property whose transfer constitutes selling at**
 15 **retail is delivered to the purchaser or to the place of delivery**
 16 **designated by the purchaser on or after the first day of the month**
 17 **following the effective date of this SECTION.**
 18 **(c) For purposes of this SECTION, notwithstanding the delivery**
 19 **of the property constituting selling at retail on or after the first day**
 20 **of the month following the effective date of this SECTION, a**
 21 **transaction is considered to have occurred before the first day of**
 22 **the month following the effective date of this SECTION, to the**
 23 **extent that:**
 24 **(1) the agreement of the parties to the transaction is entered**
 25 **into before the first day of the month following the effective**
 26 **date of this SECTION; and**
 27 **(2) payment for the property furnished in the transaction is**
 28 **made before the first day of the month following the effective**
 29 **date of this SECTION.**
 30 **(d) This SECTION expires January 1, 2025.**
 31 SECTION 21. [EFFECTIVE JANUARY 1, 2022
 32 (RETROACTIVE)] **(a) IC 6-3-1-3.5 and IC 6-3-3-13, both as**
 33 **amended by this act, apply to taxable years beginning after**
 34 **December 31, 2021.**
 35 **(b) This SECTION expires July 1, 2025.**
 36 SECTION 22. **An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1001(ss), has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 7. IC 12-15-2-13, AS AMENDED BY P.L.117-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) A pregnant woman whose family income does not exceed the income level established in subsection (b) is eligible to receive Medicaid coverage under 42 CFR 435.116.

(b) A pregnant woman described in this section is eligible to receive Medicaid, subject to subsection (c) and 42 U.S.C. 1396a et seq., if her family income does not exceed two hundred eight percent (208%) of the federal income poverty level for the same size family.

(c) Medicaid is available to a pregnant woman described in this section for:

- (1) the duration of the pregnancy; and
- (2) a period of time determined by the office of the secretary.

The postpartum period of time determined by the office of the secretary must **not** be ~~at least sixty (60) days but not more less~~ than twelve (12) months of a postpartum period that begins on the last day of the pregnancy, without regard to any change in income of the family of which she is a member during that time."

Page 27, line 2, delete "screening." and insert **"screening for all pregnant women at any time during pregnancy. Prior authorization may not be required for noninvasive prenatal screening and routine carrier screening."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1001(ss) as introduced.)

BROWN T

Committee Vote: yeas 22, nays 0.

HB 1001(ss)—LS 6034/DI 134



HOUSE MOTION

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

Page 27, between lines 32 and 33, begin a new line block indented and insert:

"(3) As soon as practicable, but not later than January 1, 2023, the office shall:

(A) seek any necessary approval from the United States Department of Health and Human Services; and

(B) adopt any written policies, procedures, or regulations determined necessary;

to provide reimbursement for long-acting reversible contraception. This subdivision expires June 30, 2023."

Page 28, line 19, delete "screening." and insert "screening for all pregnant women at any time during pregnancy. Prior authorization may not be required for noninvasive prenatal screening and routine carrier screening."

Page 29, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 10. IC 16-46-14-3, AS AMENDED BY P.L.204-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A person seeking a grant under this chapter must submit a proposal to the state department.

(b) Except as provided in section 4.5(b) of this chapter, a proposal for a grant under this chapter must include the following:

(1) The targeted area.

(2) Measurable behavioral or secondary outcomes within the target area.

(3) A proposed specific reduction in the rate of infant mortality among the targeted area that is measurable based on available information to the state department.

(4) The time frame in which to achieve the reduction described in subdivision (3).

(c) The state department shall determine whether to approve a grant proposal. **Except as provided in section 4.5(c) of this chapter**, if the state department approves a proposal, the initial award amount shall not exceed sixty percent (60%) of the total grant amount approved for the proposal. The state department shall distribute the remaining amount of the approved grant to the grantee when the state department determines that the reduction in the infant mortality rate among the proposal's targeted area has been achieved within the time frame specified in the grant proposal."

HB 1001(ss)—LS 6034/DI 134



Page 29, line 35, delete "departments that receive grants under" and insert "**departments, health care providers, and other human services providers to receive grants under this chapter to assist individuals seeking contraceptives.**".

Page 29, delete lines 36 through 37.

Page 29, line 42, after "4.5." insert "(a)".

Page 29, line 42, after "health" insert "**department, health care provider, or other human services provider may submit a proposal for a grant under this chapter to be used to assist individuals seeking contraceptives.**

(b) **A proposal for a grant to be used to assist individuals seeking contraceptives is not subject to the requirements of section 3(b) of this chapter.**

(c) **The grant distribution limitations in section 3(c) of this chapter do not apply to a grant awarded to assist individuals seeking contraceptives.**

(d) **Not later than July 1 of each year, the state department shall submit a report to the governor, and, in an electronic format under IC 5-14-6, to the legislative council, that provides information concerning grants awarded for the purpose of assisting individuals seeking contraceptives. The report must include at least the following:**

(1) The amount of each grant awarded for the purpose of assisting individuals seeking contraceptives.

(2) A description of how the proceeds from each grant were used."

Page 30, delete lines 1 through 3.

Page 30, line 37, delete "due to the lack of available funding." and insert ".".

Page 30, line 39, after "for" insert ":

(1)".

Page 30, line 41, delete "act." and insert "**act; and**

(2) reimbursement described in IC 12-15-5-1(b)(3).".

Renumber all SECTIONS consecutively.

(Reference is to HB 1001(ss) as printed July 26, 2022.)

NEGELE



HOUSE MOTION

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

Page 29, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 10. IC 16-46-14-3, AS AMENDED BY P.L.204-2016, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A person seeking a grant under this chapter must submit a proposal to the state department.

(b) **Except as provided in section 4.6 of this chapter**, a proposal for a grant under this chapter must include the following:

- (1) The targeted area.
- (2) Measurable behavioral or secondary outcomes within the target area.
- (3) A proposed specific reduction in the rate of infant mortality among the targeted area that is measurable based on available information to the state department.
- (4) The time frame in which to achieve the reduction described in subdivision (3).

(c) The state department shall determine whether to approve a grant proposal. **Except as provided in section 4.6 of this chapter**, if the state department approves a proposal, the initial award amount shall not exceed sixty percent (60%) of the total grant amount approved for the proposal. The state department shall distribute the remaining amount of the approved grant to the grantee when the state department determines that the reduction in the infant mortality rate among the proposal's targeted area has been achieved within the time frame specified in the grant proposal."

Page 29, between lines 37 and 38, begin a new line block indented and insert:

"(8) Provide instruction on the use of fertility awareness-based family planning methods."

Page 30, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 13. IC 16-46-14-4.6 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.6. (a) A local health department, health care provider, or other human services provider may submit a proposal for a grant under this chapter to be used to provide instruction on the use of fertility awareness-based family planning methods.**

(b) A proposal for a grant to be used to provide instruction on the use of fertility awareness-based family planning methods is not



subject to the requirements of section 3(b) of this chapter.

(c) The grant distribution limitations in section 3(c) of this chapter do not apply to a grant awarded to provide instruction on the use of fertility awareness-based family planning methods.

(d) Not later than July 1 of each year, the state department shall submit a report to the governor, and, in an electronic format under IC 5-14-6, to the legislative council, that provides information concerning grants awarded for the purpose of providing instruction on the use of fertility awareness-based family planning methods. The report must include at least the following:

(1) The amount of each grant awarded for the purpose of providing instruction on the use of fertility awareness-based family planning methods.

(2) A description of how the proceeds from each grant were used."

Renumber all SECTIONS consecutively.

(Reference is to HB 1001(ss) as printed July 26, 2022.)

MAYFIELD

HOUSE MOTION

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

Page 29, between lines 39 and 40, begin a new paragraph and insert:

"(c) The state department may not award a grant that will be used for any of the following purposes:

(1) Distribute a contraceptive to a student of:

(A) a nonpublic school (as defined in IC 20-18-2-12); or

(B) a public school (as defined in IC 20-18-2-15);

through a school run program.

(2) Distribute a contraceptive to an individual who is less than eighteen (18) years of age without the consent of a parent or guardian of the individual."

(Reference is to HB 1001(ss) as printed July 26, 2022.)

PRESCOTT



HOUSE MOTION

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

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 7. IC 9-14.1-2-6 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 6. (a) This section applies after October 1, 2022.**

(b) Each license branch shall post a notice in a prominent location easily visible to members of the public. The notice must state the following:

"Do you have questions about adoption, foster care, or pregnancy? Please visit www.IN.gov."

(c) The bureau may include a scannable bar code or QR code adjacent to the statement referenced in subsection (b) to better facilitate directing individuals to www.IN.gov."

Renumber all SECTIONS consecutively.

(Reference is to HB 1001(ss) as printed July 26, 2022.)

MORRIS

 HOUSE MOTION

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

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 7. IC 12-7-2-22, AS AMENDED BY P.L.86-2018, SECTION 152, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. "Board" means the following:

(1) For purposes of IC 12-8-6.5-13, the meaning set forth in IC 12-8-6.5-13(a).

(2) For purposes of IC 12-10-10 and IC 12-10-11, the community and home options to institutional care for the elderly and disabled board established by IC 12-10-11-1.

(3) For purposes of IC 12-11-14, the meaning set forth in IC 12-11-14-3.

(4) For purposes of IC 12-12-7-5, the meaning set forth in IC 12-12-7-5(a).

(5) For purposes of IC 12-15-35, the meaning set forth in

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IC 12-15-35-2.

SECTION 8. IC 12-7-2-69.7 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 69.7. "Doula" means an individual who is trained and certified by a nationally recognized institution in providing emotional and physical support, but not medical or midwife care, to pregnant and birthing persons before, during, and after childbirth.**

SECTION 9. IC 12-8-6.5-13 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 13. (a) As used in this section, "board" refers to the doula reimbursement advisory board established by subsection (b).**

(b) The doula reimbursement advisory board is established for the purpose of making recommendations to the office of the secretary regarding appropriate reimbursement methodologies for doula services.

(c) The board is comprised of the following members:

(1) Four (4) legislative members appointed as follows:

(A) One (1) member of the senate, appointed by the president pro tempore of the senate.

(B) One (1) member of the senate, appointed by the minority leader of the senate.

(C) One (1) member of the house of representatives, appointed by the speaker of the house of representatives.

(D) One (1) member of the house of representatives, appointed by the minority leader of the house of representatives.

(2) Nine (9) lay members appointed as follows, subject to subsections (d) and (e):

(A) One (1) member appointed by the governor.

(B) One (1) member appointed by the president pro tempore of the senate.

(C) One (1) member appointed by the minority leader of the senate.

(D) One (1) member appointed by the speaker of the house of representatives.

(E) One (1) member appointed by the minority leader of the house of representatives.

(F) One (1) member appointed by the secretary.

(G) One (1) member appointed by the state health commissioner.



(H) One (1) member appointed by the director of the department of child services.

(I) One member appointed by chief operating officer of the Indiana Minority Health Coalition.

(d) A lay member of the board must be a doula, doula administrator, or other birthing professional.

(e) The lay membership of the board must be racially and ethnically diverse.

(f) In making recommendations to the office of the secretary under subsection (b), the board shall study and take into account doula reimbursement methodologies used by other states."

Renumber all SECTIONS consecutively.

(Reference is to HB 1001(ss) as printed July 26, 2022.)

PRYOR

HOUSE MOTION

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

Page 30, line 20, delete "to award" and insert "**for either or both of the following:**

(A) Awarding".

Page 30, line 22, delete "subdivision," and insert "**clause,**".

Page 30, line 25, after "grant" insert "**awarded under this clause**".

Page 30, between lines 26 and 27, begin a new line double block indented and insert:

"(B) Awarding grants to communities to fund public awareness campaigns regarding newborn safety devices. In awarding grants under this clause, the state department of health shall give preference to requests from communities located in areas that currently have one (1) or more newborn safety devices. A grant awarded under this clause may not exceed ten thousand dollars (\$10,000)."

(Reference is to HB 1001(ss) as printed July 26, 2022.)

FRYE R

