

Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE ENROLLED ACT No. 1222

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-3-3-13 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2015]: Sec. 13. (a) This section applies only to taxable years beginning after December 31, 2014.**

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

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

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

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

SECTION 2. [EFFECTIVE JULY 1, 2014] (a) As used in this SECTION, "committee" refers to the committee on adoption established by subsection (b).

(b) The committee on adoption is established.

(c) The committee consists of nine (9) members appointed by the governor as follows:

- (1) One (1) representative from a licensed child placing agency that provides adoption services.
- (2) One (1) parent who adopted a child who was a ward of the department of child services.
- (3) One (1) parent who adopted a child through a private adoption.
- (4) One (1) court appointed special advocate.
- (5) Two (2) representatives from the department of child services, one (1) of whom must be an attorney.
- (6) Two (2) judges who have experience with adoption cases.
- (7) One (1) person chosen at the governor's discretion.

(d) The governor shall appoint one (1) of the representatives from the department of child services to serve as the chairperson of the committee.

(e) An individual from the governor's office shall provide staff support for the committee.

(f) A member of the committee is not entitled to compensation, per diem, or reimbursement for expenses.

(g) The committee shall do all the following:

- (1) Study:
 - (A) how other states have partnered with private, faith based, and community entities to provide services under the public adoption programs of those states, including:
 - (i) public and private services offered under adoption programs; and



- (ii) new services that entities have provided under the public adoption programs; and
 - (B) the legal and regulatory costs associated with foster care and private adoption in Indiana.
- (2) Make recommendations concerning improving adoption programs in Indiana.
- (3) Before November 1, 2014, report the committee's findings and recommendations to the:
 - (A) governor;
 - (B) department of child services; and
 - (C) legislative council in an electronic format under IC 5-14-6.
- (h) This SECTION expires July 1, 2015.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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