

HOUSE BILL No. 1228

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-21.

Synopsis: Income tax deduction for certain public safety providers. Provides to an individual an adjusted gross income tax deduction equal to the lesser of: (1) the amount of income received by an individual for service as a volunteer firefighter, a police reserve officer, or a member of the Indiana guard reserve; or (2) \$2,000.

Effective: July 1, 2014.

Battles

January 14, 2014, read first time and referred to Committee on Ways and Means.



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.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2014]: **Sec. 21. (a) This section applies only to taxable years**
- 4 **beginning after December 31, 2014.**
- 5 **(b) Each taxable year, an individual is entitled to an adjusted**
- 6 **gross income tax deduction equal to the lesser of the following:**
- 7 **(1) The amount of income received during the taxable year by**
- 8 **the individual for the individual's service as any of the**
- 9 **following:**
- 10 **(A) A volunteer firefighter (as defined in IC 36-8-12-2).**
- 11 **(B) A police reserve officer under IC 36-8-3-20.**
- 12 **(C) A member of the Indiana guard reserve.**
- 13 **(2) Two thousand dollars (\$2,000).**

