

HOUSE BILL No. 1247

DIGEST OF INTRODUCED BILL

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

Synopsis: Renter's deduction for disabled veterans. Allows a disabled veteran who rents a dwelling for use as the disabled veteran's principal place of residence to claim an increased adjusted gross income tax renter's deduction.

Effective: January 1, 2019.

Aylesworth, Heine, Moseley

January 11, 2018, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

HOUSE BILL No. 1247

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 6-3-2-6, AS AMENDED BY P.L.146-2008,
2 SECTION 318, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2019]: Sec. 6. (a) Each taxable year, an
4 individual who rents a dwelling for use as the individual's principal
5 place of residence may deduct from the individual's adjusted gross
6 income (as defined in IC 6-3-1-3.5(a)), the lesser of:
7 (1) the amount of rent paid by the individual with respect to the
8 dwelling during the taxable year; or
9 (2) three thousand dollars (\$3,000).
10 (b) Notwithstanding subsection (a), a ~~husband and wife~~ **married**
11 **couple** filing a joint adjusted gross income tax return for a ~~particular~~
12 taxable year may not claim a deduction under ~~this section~~ **subsection**
13 **(a)** of more than three thousand dollars (\$3,000) **for the taxable year.**
14 **(c) Each taxable year, an individual who is a disabled veteran**
15 **and claims a deduction under subsection (a) for the taxable year**
16 **may deduct an additional amount from the individual's adjusted**
17 **gross income equal to the lesser of:**



- 1 **(1) the product of:**
 2 **(A) the amount of the deduction granted under subsection**
 3 **(a); multiplied by**
 4 **(B) the individual's disability rating as determined by the**
 5 **United States Department of Veterans Affairs; or**
 6 **(2) three thousand dollars (\$3,000).**
 7 **If a married couple files a joint return for the taxable year and**
 8 **each spouse has a disability rating as determined by the United**
 9 **States Department of Veterans Affairs, in subdivision (1)(B) the**
 10 **married couple shall use the disability rating of the spouse that is**
 11 **greater than or equal to the disability rating of the other spouse.**
 12 **(d) Notwithstanding subsection (c), a married couple filing a**
 13 **joint return for a taxable year may not claim a deduction under**
 14 **subsection (c) of more than three thousand dollars (\$3,000) for the**
 15 **taxable year.**
 16 ~~(e)~~ **(e)** The deduction provided by this section does not apply to an
 17 individual who rents a dwelling that is exempt from Indiana property
 18 tax.
 19 ~~(f)~~ **(f)** For purposes of this section, a "dwelling" includes a single
 20 family dwelling and unit of a multi-family dwelling.
 21 SECTION 2. [EFFECTIVE JANUARY 1, 2019] **(a) IC 6-3-2-6, as**
 22 **amended by this act, applies to taxable years beginning after**
 23 **December 31, 2018.**
 24 **(b) This SECTION expires July 1, 2022.**

