

HOUSE BILL No. 1342

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.1.

Synopsis: Tax administration. Eliminates masculine pronouns in the state tax liability credit law (IC 6-3.1).

Effective: July 1, 2017.

Cherry

January 12, 2017, read first time and referred to Committee on Ways and Means.



First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1342

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 6-3.1-2-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. Subject to the
3 limitation established in sections 4 and 5 of this chapter, a taxpayer that
4 employs an eligible teacher in a qualified position during a school
5 summer recess is entitled to a tax credit against **his the taxpayer's** state
6 income tax liability as provided for under section 3 of this chapter.
7 SECTION 2. IC 6-3.1-2-4 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) The department
9 shall disallow a credit provided under this chapter with respect to
10 employment of an eligible teacher during a school summer recess if the
11 teacher discontinues **his the eligible teacher's** teaching duties for the
12 purpose of becoming employed by the taxpayer during the regular
13 school term that immediately follows the recess. The taxpayer shall,
14 within thirty (30) days after the eligible teacher had discontinued **his**
15 **the eligible teacher's** teaching duties, notify the department of that fact
16 and pay to the department the amount of the credit previously allowed.
17 (b) A taxpayer that fails to notify and pay the department as



1 prescribed in subsection (a) is liable for interest and a penalty on the
2 amount of the credit in the amounts established in IC 6-8.1-10-1 and
3 IC 6-8.1-10-2.1.
4 SECTION 3. IC 6-3.1-7-5 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. To receive the credit
6 provided by this chapter, a taxpayer must claim the credit on ~~his~~ **the**
7 **taxpayer's** annual state tax return or returns in the manner prescribed
8 by the department. The taxpayer shall submit to the department all
9 information that the department determines is necessary for the
10 calculation of the credit provided by this chapter and for the
11 determination of whether a loan is a qualified loan.

