

HOUSE BILL No. 1419

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-26.

Synopsis: Deduction for fitness facility expenditures. Provides a deduction from adjusted gross income to an individual for expenditures made to a fitness facility on behalf of the individual, the individual's spouse, and the individual's dependent children.

Effective: July 1, 2015.

Speedy

January 14, 2015, read first time and referred to Committee on Ways and Means.



First Regular Session of the 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1419



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 6-3-2-26 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2015]: **Sec. 26. (a) This section applies only to taxable years**
4 **beginning after December 31, 2015.**
5 **(b) The following definitions apply throughout this section:**
6 **(1) "Dependent child" of an individual for a taxable year**
7 **means a child who is a qualifying child (as defined in Section**
8 **152 of the Internal Revenue Code) of the individual for the**
9 **taxable year.**
10 **(2) "Fitness facility" means real property and equipment that**
11 **is located in Indiana and made available for public use by an**
12 **organization for the purpose of enabling patrons to engage in**
13 **various forms of physical exercise.**
14 **(c) Each taxable year, an individual is entitled to a deduction**
15 **from adjusted gross income for expenditures made by the**



1 individual during the taxable year to a fitness facility on behalf of
2 the individual, the individual's spouse, and the individual's
3 dependent children in an amount equal to the lesser of the
4 following, as applicable:

5 (1) the sum of the individual's expenditures made to a fitness
6 facility during the taxable year on behalf of the individual, the
7 individual's spouse, and the individual's dependent children,
8 as applicable; or

9 (2) a maximum equal to:

10 (A) five hundred dollars (\$500), if the individual:

11 (i) files a single return for the taxable year and is not
12 entitled to claim an exemption for a dependent child for
13 the taxable year; or

14 (ii) is married and files a separate return for the taxable
15 year; or

16 (B) one thousand dollars (\$1,000), if:

17 (i) the individual and the individual's spouse file a joint
18 return for the taxable year; or

19 (ii) the individual files a single return for the taxable
20 year and is entitled to claim one (1) or more exemptions
21 for dependent children for the taxable year.

22 (d) A married couple filing a joint return may not claim a
23 deduction under this section that exceeds the amount specified in
24 subsection (c)(2)(B).

