

HOUSE BILL No. 1567

DIGEST OF INTRODUCED BILL

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

Synopsis: Income tax deduction. Provides an income tax deduction for expenses incurred for drinking water and sewer services provided to a taxpayer's principal residence by a public utility.

Effective: July 1, 2017; January 1, 2018.

Hatfield

January 23, 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.

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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 6-3-2-26 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2018]: **Sec. 26. (a) As used in this section, "taxpayer"**
4 **means:**
5 (1) **an individual filing a single return; or**
6 (2) **a married couple filing a joint return.**
7 (b) **A taxpayer is entitled to deduct from the taxpayer's adjusted**
8 **gross income for a taxable year the amount paid by the taxpayer**
9 **during the taxable year for:**
10 (1) **drinking water; and**
11 (2) **sewer services;**
12 **provided to the taxpayer's principal residence by a public utility.**
13 (c) **To receive the deduction provided by this section, a taxpayer**
14 **must claim the deduction on the taxpayer's annual state tax return**
15 **in the manner prescribed by the department. The taxpayer shall**
16 **submit to the department all information that the department**
17 **determines is necessary for the calculation of the deduction**



1 **provided by this section.**
2 SECTION 2. [EFFECTIVE JULY 1, 2017] (a) IC 6-3-2-26, as
3 **added by this act, applies only to taxable years beginning after**
4 **December 31, 2017.**
5 (b) This SECTION expires January 1, 2020.

