

## SENATE BILL No. 2(ss)

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-12-1-17.2; IC 6-3-3-13.

**Synopsis:** Fiscal matters. Establishes the Hoosier Families First Fund (fund) to be administered by the budget agency. Appropriates \$45,000,000 from the state general fund to the fund for state fiscal year 2023. Authorizes the budget agency to allot money from the fund to the department of child services, the family and social services administration, the Indiana department of health, and the Indiana department of homeland security to provide additional funding for existing programs and new programs for certain specified purposes. Requires the budget committee to review the allotments from the fund at the next regularly scheduled meeting of the budget committee following the release of the funds. Increases the amount of the adjusted gross income tax credit to which an individual who is eligible to claim the federal adoption tax credit is entitled.

**Effective:** Upon passage; January 1, 2023.

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## Holdman, Mishler

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July 25, 2022, read first time and referred to Committee on Appropriations.

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Special Session of the 122nd General Assembly (2022)(ss)

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 2022 Regular Session of the General Assembly.

## SENATE BILL No. 2(ss)

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration and to make an appropriation.

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

1 SECTION 1. IC 4-12-1-17.2 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 17.2. (a) As used in this section, "fund"**  
4 **refers to the Hoosier Families First Fund established by subsection**  
5 **(b).**  
6 **(b) The Hoosier Families First Fund is established for the**  
7 **purposes of this section. The fund shall be administered by the**  
8 **budget agency.**  
9 **(c) Forty-five million dollars (\$45,000,000) is appropriated from**  
10 **the state general fund to the fund for the state fiscal year beginning**  
11 **July 1, 2022, and ending June 30, 2023, for allotment as set forth**  
12 **in subsection (d).**  
13 **(d) The budget agency may allot money from the fund to the**  
14 **department of child services, the family and social services**  
15 **administration, the Indiana department of health, and the**  
16 **department of homeland security to provide additional funding for**  
17 **existing programs and new programs with the following purposes:**



- 1           **(1) To support the health of pregnant women, postpartum**  
 2           **mothers, and infants.**
- 3           **(2) To support pregnancy planning, including addressing**  
 4           **barriers to long acting reversible contraception.**
- 5           **(3) To support the needs of families with children less than**  
 6           **four (4) years of age who are low income or lack access to**  
 7           **resources.**
- 8           **(4) To increase the number of families served under the Child**  
 9           **Care Development Fund.**
- 10          **(5) To support Indiana's foster families and adoptive families.**
- 11          **(6) To support prevention based programming that would**  
 12          **prevent children from entering the department of child**  
 13          **services system.**
- 14          **(7) To support funding for newborn safety devices as**  
 15          **described in IC 31-34-2.5-1.**
- 16          **(8) To provide funding to providers of maternal support**  
 17          **services and services to help pregnant women and their**  
 18          **families bring their pregnancy to term. To be eligible for**  
 19          **funding under this subdivision, providers may not be**  
 20          **affiliated with any abortion clinic (as defined in**  
 21          **IC 16-18-2-1.5).**
- 22          **(e) A provider of services described in subsection (d)(8) that**  
 23          **wishes to receive money from the fund must apply to, and in the**  
 24          **manner prescribed by, the budget agency or the agency**  
 25          **administering the program. Any funds awarded to providers under**  
 26          **subsection (d)(8) must be awarded on a competitive basis following**  
 27          **receipt and review of providers' applications.**
- 28          **(f) Money in the fund at the end of a state fiscal year does not**  
 29          **revert to the state general fund.**
- 30          **(g) The budget committee shall review the money allotted under**  
 31          **this section at the next regularly scheduled meeting of the budget**  
 32          **committee following the release of the funds.**
- 33          SECTION 2. IC 6-3-3-13, AS ADDED BY P.L.132-2014,  
 34          SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35          JANUARY 1, 2023]: Sec. 13. (a) This section applies only to taxable  
 36          years beginning after December 31, 2014.
- 37          (b) Each taxable year, an individual who is eligible to claim the  
 38          credit provided by Section 23 of the Internal Revenue Code on the  
 39          individual's federal return for the taxable year is entitled to a credit  
 40          against the individual's adjusted gross income tax liability for the  
 41          taxable year equal to the lesser of:  
 42          (1) the amount of the credit allowable under Section 23 of the



1 Internal Revenue Code for each eligible child on the individual's  
2 federal return for the taxable year; ~~multiplied by ten percent~~  
3 ~~(+10%)~~; or  
4 (2) ~~one thousand dollars (\$1,000)~~ **ten thousand dollars (\$10,000)**  
5 for each eligible child.

6 (c) The credit provided by this section may not exceed the amount  
7 of the taxpayer's adjusted gross income tax liability for the taxable year,  
8 reduced by the sum of all credits for the taxable year that are applied  
9 before the application of the credit provided by this section. The  
10 amount of any unused credit under this section for a taxable year may  
11 not be carried forward to a succeeding taxable year, carried back to a  
12 preceding taxable year, or refunded.

13 (d) If all or part of the credit allowed under Section 23 of the  
14 Internal Revenue Code for a taxable year beginning after December 31,  
15 2014, is required to be claimed in, or carried forward to, a taxable year  
16 after the taxable year in which the credit is first allowed, the part  
17 carried forward and allowed to be claimed as a credit shall be treated  
18 as allowable under subsection (b). A credit first allowed under Section  
19 23 of the Internal Revenue Code for a taxable year beginning before  
20 January 1, 2015, and required to be claimed in, or carried forward to,  
21 a taxable year after the taxable year in which the credit is first allowed  
22 shall not be treated as allowable under subsection (b).

23 **SECTION 3. An emergency is declared for this act.**

