

## SENATE BILL No. 72

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### DIGEST OF INTRODUCED BILL

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

**Synopsis:** Additional renter's deduction for disabled veteran. Allows a disabled veteran who rents a dwelling for use as the disabled veteran's principal place of residence to claim an additional renter's deduction from the disabled veteran's adjusted gross income. Provides that the additional deduction may not exceed \$3,000.

**Effective:** January 1, 2023.

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**Ford J.D.**

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January 4, 2022, read first time and referred to Committee on Tax and Fiscal Policy.

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Second Regular Session of the 122nd General Assembly (2022)

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 2021 Regular Session of the General Assembly.

# SENATE BILL No. 72

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.146-2020,  
2 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2023]: Sec. 6. (a) Each taxable year, an individual who  
4 rents a dwelling for use as the individual's principal place of residence  
5 may deduct from the individual's adjusted gross income (as defined in  
6 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):  
11 (1) a married couple filing a joint return for a particular taxable  
12 year may not claim a deduction under this ~~section~~ **subsection** of  
13 more than three thousand dollars (\$3,000); and  
14 (2) a married individual filing a separate return for a particular  
15 taxable year may not claim a deduction under this ~~section~~  
16 **subsection** of more than one thousand five hundred dollars  
17 (\$1,500).



1           (c) Each taxable year, an individual who is a disabled veteran  
 2 and claims a deduction under subsection (a) for the taxable year  
 3 may deduct an additional amount from the individual's adjusted  
 4 gross income equal to the lesser of:

5           (1) the product of:

6               (A) the amount of the deduction granted under subsection  
 7 (a); multiplied by

8               (B) the individual's disability rating as determined by the  
 9 United States Department of Veterans Affairs; or

10          (2) three thousand dollars (\$3,000).

11          (d) If:

12           (1) a married couple files a joint return for the taxable year;  
 13 and

14           (2) each spouse has a different disability rating determined by  
 15 the United States Department of Veterans Affairs;

16 the married couple shall use the disability rating of the spouse that  
 17 is greater to calculate the amount of the additional deduction  
 18 claimed by the married couple under subsection (c).

19          (e) Notwithstanding subsection (c), a married couple filing a  
 20 joint return for a taxable year may not claim a deduction under  
 21 subsection (c) of more than three thousand dollars (\$3,000) for the  
 22 taxable year.

23          (f) The deduction provided by this section does not apply to an  
 24 individual who rents a dwelling that is exempt from Indiana property  
 25 tax.

26          (g) For purposes of this section, a "dwelling" includes a single  
 27 family dwelling and unit of a multi-family dwelling.

28          SECTION 2. [EFFECTIVE JANUARY 1, 2023] (a) IC 6-3-2-6, as  
 29 amended by this act, applies to taxable years beginning after  
 30 December 31, 2022.

31          (b) This SECTION expires July 1, 2026.

