

SENATE BILL No. 379

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.1-31.2.

Synopsis: Small employer wellness program tax credits. Extends the income tax credit for small employers who provide a qualified wellness program for their employees. Provides that the credit may be claimed for costs in 2012 through 2015. (Current law provides that costs incurred after 2011 are not eligible for the credit.)

Effective: January 1, 2012 (retroactive); January 1, 2014 (retroactive).

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January 14, 2014, read first time and referred to Committee on Tax and Fiscal Policy.



Second Regular Session 118th General Assembly (2014)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

SENATE BILL No. 379

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 6-3.1-31.2-11, AS ADDED BY P.L.172-2011,
2 SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2014 (RETROACTIVE)]: Sec. 11. (a) A tax credit may
4 not be awarded under this chapter for costs incurred after December
5 31, ~~2011~~ **2015. Notwithstanding that this section, as in effect on**
6 **December 31, 2012, prohibited a tax credit from being awarded for**
7 **costs incurred in 2012 through 2015, a tax credit may be awarded**
8 **under this chapter for costs incurred by a taxpayer in 2012**
9 **through 2015.**

10 (b) Any tax credit previously awarded but not claimed may not be
11 carried over to a taxable year beginning during the period January 1,
12 2012, through December 31, 2013, and must be carried forward to a
13 taxable year that begins after December 31, 2013, and before January
14 1, 2016.

15 SECTION 2. IC 6-3.1-31.2-12, AS ADDED BY P.L.172-2011,
16 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2014 (RETROACTIVE)]; Sec. 12. This chapter expires
2 January 1, ~~2020~~. **2023**.

3 SECTION 3. [EFFECTIVE JANUARY 1, 2012 (RETROACTIVE)]
4 **(a) IC 6-3.1-31.2, as amended by this act, applies to taxable years**
5 **beginning after December 31, 2011.**

6 **(b) This SECTION expires January 1, 2016.**

7 SECTION 4. **An emergency is declared for this act.**

