

SENATE BILL No. 579

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-27.

Synopsis: Tax deduction for Ohio River bridge tolls. Provides an income tax deduction to qualified individuals who pay tolls to cross a bridge across the Ohio River that has its northern terminus in Clark County. Provides that a qualified individual is an individual who: (1) resides in Clark County; (2) incurs at least \$100 in nonreimbursed toll expenses to cross the Ohio River bridge in Clark County during a taxable year; and (3) has a Riverlink personal account. Provides that the amount of the tax deduction may not exceed the lesser of: (1) the amount of nonreimbursed tolls paid by the qualified individual during the taxable year; or (2) \$500.

Effective: July 1, 2019.

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January 14, 2019, read first time and referred to Committee on Tax and Fiscal Policy.



First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 579

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 6-3-2-27 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2019]: **Sec. 27. (a) This section applies to nonreimbursed toll**
4 **expenses paid in a taxable year beginning after December 31, 2019.**
5 **(b) As used in this section, "Ohio River bridge" refers to a**
6 **bridge that:**
7 **(1) crosses the Ohio River; and**
8 **(2) has its northern terminus located in Clark County.**
9 **(c) As used in this section, "qualified individual" means an**
10 **individual who satisfies the following requirements:**
11 **(1) The individual resides in Clark County.**
12 **(2) The individual incurs at least one hundred dollars (\$100)**
13 **of nonreimbursed toll expenses for tolls used to cross an Ohio**
14 **River bridge during a particular taxable year.**
15 **(3) The individual has a Riverlink personal account.**
16 **(d) A qualified individual is entitled to deduct from the qualified**
17 **individual's adjusted gross income for a taxable year an amount**



- 1 equal to the lesser of:
- 2 (1) the amount of nonreimbursed tolls paid by the qualified
- 3 individual during the taxable year to cross an Ohio River
- 4 bridge; or
- 5 (2) five hundred dollars (\$500).
- 6 (e) To receive the deduction provided by this section, an
- 7 individual must claim the deduction on the individual's annual
- 8 state tax return in the manner prescribed by the department. The
- 9 individual shall submit to the department all information the
- 10 department determines is necessary for the calculation of the
- 11 deduction provided by this section.
- 12 (f) Notwithstanding subsection (d), a married couple filing a
- 13 joint adjusted gross income tax return for a particular taxable year
- 14 may not claim a deduction under this section of more than five
- 15 hundred dollars (\$500).
- 16 SECTION 2. [EFFECTIVE JULY 1, 2019] (a) IC 6-3-2-27, as
- 17 added by this act, applies only to taxable years beginning after
- 18 December 31, 2019.
- 19 (b) This SECTION expires January 1, 2022.

