
HOUSE BILL No. 1579

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-19.

Synopsis: Tax deduction for long term care expenses. Provides that a taxpayer is entitled to an adjusted gross income tax deduction in an amount equal to the taxpayer's unreimbursed medical expenses for long term care services, to the extent the expenses exceed 7.5% of the taxpayer's federal adjusted gross income.

Effective: January 1, 2001 (retroactive).

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January 17, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

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 2000 General Assembly.

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HOUSE BILL No. 1579



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 6-3-2-19 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2001 (RETROACTIVE)]: **Sec. 19. (a) As used in this**
4 **section, "taxpayer" includes an individual or a husband and wife**
5 **filing a joint return.**
6 **(b) A taxpayer is entitled to a deduction from the taxpayer's**
7 **adjusted gross income for the taxable year in an amount equal to**
8 **the taxpayer's unreimbursed medical expenses for qualified long**
9 **term care services (as defined in Section 7702B of the Internal**
10 **Revenue Code) to the extent the expenses exceed seven and**
11 **five-tenths percent (7.5%) of the taxpayer's federal adjusted gross**
12 **income.**
13 **(c) To obtain a deduction under this section, a taxpayer must**
14 **claim the deduction on the taxpayer's annual state tax return or**
15 **returns in the manner prescribed by the department. The taxpayer**
16 **must 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 JANUARY 1, 2001 (RETROACTIVE)]
3 **IC 6-3-2-19, as added by this act, applies only to taxable years**
4 **beginning after December 31, 2000.**
5 SECTION 3. **An emergency is declared for this act.**

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