
HOUSE BILL No. 2012

DIGEST OF INTRODUCED BILL

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

Synopsis: Tax deduction for energy efficient appliances. Provides that a taxpayer is entitled to an income tax deduction during a taxable year, if the taxpayer purchases for use in the taxpayer's residence, certain energy efficient electrical appliances, heating and cooling products, or fuel cells. Provides that the amount of the deduction is the lesser of: (1) the total costs of the purchase, delivery, and installation of one or more specified items; or (2) \$1,000. Requires the taxpayer to submit to the department of state revenue proof of the taxpayer's costs for the purchase, delivery, and installation of all items used by the taxpayer to claim the deduction.

Effective: January 1, 2001 (retroactive).

Ayres, Hasler, Budak

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. 2012



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 filing an individual**
- 5 **return or a husband and wife filing a joint return.**
- 6 **(b) A taxpayer is entitled to a deduction from the taxpayer's**
- 7 **adjusted gross income for a particular taxable year if, during that**
- 8 **taxable year, the taxpayer purchases for use in the taxpayer's**
- 9 **residence any of following:**
- 10 **(1) Any of the following electrical appliances that meet or**
- 11 **exceed the applicable Energy Star efficiency standards**
- 12 **developed by the United States Environmental Protection**
- 13 **Agency and the United States Department of Energy:**
- 14 **(A) A clothes washer.**
- 15 **(B) A refrigerator.**
- 16 **(C) A dishwasher.**
- 17 **(D) A room air conditioner.**



1 (2) Any of the following heating and cooling products that
 2 meet or exceed the applicable Energy Star efficiency
 3 standards developed by the United States Environmental
 4 Protection Agency and the United States Department of
 5 Energy:

- 6 (A) Boilers.
 7 (B) Central air conditioners.
 8 (C) Electric air source heat pumps.
 9 (D) Furnaces.
 10 (E) Geothermal heat pumps.
 11 (F) Programmable thermostats.

12 (3) A natural gas heat pump that has a coefficient of
 13 performance of at least 1.25 for heating and at least 0.70 for
 14 cooling.

15 (4) An electric heat pump that has a heating system
 16 performance factor of at least 7.5 and a cooling seasonal
 17 energy efficiency ratio of at least 13.5.

18 (5) An electric heat pump hot water heater that has an energy
 19 factor of at least 1.7.

20 (6) An advanced natural gas water heater that has an energy
 21 factor of at least 0.65.

22 (7) A central air conditioner that has a cooling seasonal
 23 energy efficiency ratio of at least 13.5.

24 (8) A fuel cell that:

- 25 (A) generates electricity and heat by using an
 26 electrochemical process;
 27 (B) has an electricity only generation efficiency greater
 28 than thirty-five percent (35%); and
 29 (C) has a generating capacity of at least two (2) kilowatts.

30 (c) The amount of the deduction allowed under this section in a
 31 particular taxable year is the lesser of:

- 32 (1) the total amount the taxpayer pays for:
 33 (A) one (1) or more items described in subsection (b); and
 34 (B) the delivery and installation of one (1) or more items
 35 described in subsection (b); or
 36 (2) one thousand dollars (\$1,000).

37 (d) To obtain a deduction under this section, a taxpayer must
 38 claim the deduction on the taxpayer's annual state tax return or
 39 returns in the manner prescribed by the department. The taxpayer
 40 must submit to the department proof of the taxpayer's costs for the
 41 purchase, delivery, and installation of all items used by the
 42 taxpayer to claim a deduction under this section.

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1 SECTION 2. [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)]
2 **IC 6-3-2-19, as added by this act, applies only to taxable years**
3 **beginning after December 31, 2000.**
4 SECTION 3. **An emergency is declared for this act.**

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