

SENATE BILL No. 268

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-20.

Synopsis: Volunteer firefighter income tax deduction. Entitles active volunteer firefighters to an adjusted gross income tax deduction of \$2,000. Applies to taxable years beginning after December 31, 2002.

Effective: January 1, 2003.

Landske, Craycraft

January 7, 2002, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 112th General Assembly (2002)

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 2001 General Assembly.

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SENATE BILL No. 268

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 6-3-2-20 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2003]: **Sec. 20. Each taxable year, an individual who**
4 **is an active volunteer firefighter (as defined in IC 36-8-12-2) in**
5 **Indiana during the taxable year is entitled to a deduction of two**
6 **thousand dollars (\$2,000) from the individual's adjusted gross**
7 **income for the taxable year.**
8 SECTION 2. [EFFECTIVE JANUARY 1, 2003] **IC 6-3-2-20, as**
9 **added by this act, applies to taxable years beginning after**
10 **December 31, 2002.**

