

SENATE BILL No. 61

DIGEST OF INTRODUCED BILL

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

Synopsis: Volunteer firefighter income tax deduction. Provides an adjusted gross income tax deduction of \$2,000 to active volunteer firefighters.

Effective: January 1, 2006 (retroactive).

Craycraft

January 9, 2006, read first time and referred to Committee on Tax and Fiscal Policy.

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Second Regular Session 114th General Assembly (2006)

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 2005 Regular Session of the General Assembly.

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SENATE BILL No. 61

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, 2006 (RETROACTIVE)]: **Sec. 20. Each taxable year,**
4 **an individual who is an active volunteer firefighter (as defined in**
5 **IC 36-8-12-2) in Indiana for at least six (6) months during the**
6 **taxable year is entitled to a deduction of two thousand dollars**
7 **(\$2,000) from the individual's adjusted gross income.**
8 SECTION 2. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]
9 **IC 6-3-2-20, as added by this act, applies only to taxable years**
10 **beginning after December 31, 2005.**
11 SECTION 3. **An emergency is declared for this act.**

