

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1008 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
- 4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2007 (RETROACTIVE)]: **Sec. 21. (a) As used in this**
- 6 **section, "dependent" means:**
- 7 (1) a dependent as defined in Section 152 of the Internal
- 8 Revenue Code; or
- 9 (2) a person whom an individual has a legal obligation to
- 10 support, regardless of the percentage of the person's support
- 11 the individual provides.
- 12 (b) As used in this section, "health insurance" means insurance
- 13 as described in Section 213(d)(1)(D) of the Internal Revenue Code,
- 14 except that the term does not include the following:
- 15 (1) A qualified long term care policy (as defined in
- 16 IC 12-15-39.6-5).
- 17 (2) Medicare (Title XVIII of the Social Security Act (42 U.S.C.
- 18 1395 et seq.)).
- 19 (3) A Medicare supplement policy (as defined in
- 20 IC 27-8-13-3).
- 21 (c) Subject to subsection (d), an individual is entitled to a
- 22 deduction from the individual's adjusted gross income for a taxable
- 23 year for amounts spent by the individual during the taxable year
- 24 on health insurance for the individual, the individual's spouse, or

1 a dependent of the individual. The deduction provided by this
2 subsection is allowable regardless of whether the health insurance
3 is obtained on an individual or a group basis.

4 (d) The deduction provided under this section is allowable only
5 to the extent that the amounts spent by the individual on health
6 insurance as described in subsection (c) have not otherwise been:

7 (1) excluded from the computation of federal gross income as
8 defined in Section 61 of the Internal Revenue Code; or

9 (2) deducted in the computation of federal adjusted gross
10 income under Section 62 of the Internal Revenue Code."

11 Page 15, between lines 26 and 27, begin a new paragraph and insert:
12 "SECTION 20. [EFFECTIVE JANUARY 1, 2007
13 (RETROACTIVE)] IC 6-3-2-21, as added by this act, applies only to
14 taxable years beginning after December 31, 2006."

15 Renumber all SECTIONS consecutively.

(Reference is to HB 1008 as printed February 20, 2007.)

Representative Brown T