

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WITHDRAWN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 6-3-3-13 IS ADDED TO THE INDIANA CODE
4 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
5 **JANUARY 1, 2007 (RETROACTIVE)]:** **Sec. 13. (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 who pays the entire**
22 **amount of all premiums for health insurance for the individual, the**
23 **individual's spouse, or a dependent of the individual is entitled to**
24 **a credit against the taxpayer's adjusted gross income tax imposed**

1 by IC 6-3-1 through IC 6-3-7 for a taxable year equal to the
 2 amounts spent by the individual during the taxable year on the
 3 premiums for the health insurance for the individual, the
 4 individual's spouse, or a dependent of the individual. The credit
 5 provided by this section is allowable regardless of whether the
 6 health insurance is obtained on an individual or a group basis. A
 7 taxpayer is not entitled to a carryback, carryover, or refund of an
 8 unused credit.

9 (d) The credit provided under this section is allowable only to
 10 the extent that the amounts paid by the individual for health
 11 insurance as described in subsection (c) have not otherwise been:

- 12 (1) excluded from the computation of federal gross income as
- 13 defined in Section 61 of the Internal Revenue Code; or
- 14 (2) deducted in the computation of federal adjusted gross
- 15 income under Section 62 of the Internal Revenue Code."

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

20 Renummer all SECTIONS consecutively.
 (Reference is to HB 1008 as printed February 20, 2007.)

Representative Brown T