

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WITHDRAWN	Noes _____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

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1008 be recommitted to a Committee of One, its author, with specific instructions to amend 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 19, between lines 26 and 27, begin a new paragraph and insert:  
12 "SECTION 24. [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 reprinted February 24, 2007.)

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Representative Brown C

\*MO100818\*

| Adopted

Rejected |

# COMMITTEE REPORT

MR. SPEAKER:

Your Committee of One, to which was referred House Bill 1008, begs leave to report that said bill has been amended as directed.

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Representative Brown C