
SENATE BILL No. 310

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.1-31-9; IC 6-3.1-31-10.

Synopsis: Employer income tax credit for health care plan. Provides a state income tax credit to an employer that pays or provides reimbursement for all or part of the cost of a health benefit plan made available to employees if the employer is eligible to or did receive the credit for offering a health benefit plan. Allows an employer to claim a credit for 25% of the amount paid or reimbursed, up to the lesser of \$100 per employee or \$5,000 for a taxable year.

Effective: January 1, 2010 (retroactive).

Stutzman

January 11, 2010, read first time and referred to Committee on Tax and Fiscal Policy.

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Second Regular Session 116th General Assembly (2010)

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 2009 Regular and Special Sessions of the General Assembly.

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SENATE BILL No. 310



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 6-3.1-31-9, AS ADDED BY P.L.218-2007,
- 2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JANUARY 1, 2010 (RETROACTIVE)]: Sec. 9. (a) An employer may
- 4 pay or provide reimbursement for all or part of the cost of a health
- 5 benefit plan made available under section 8 of this chapter.
- 6 (b) An employer that pays or provides reimbursement under
- 7 subsection (a) shall pay or provide reimbursement on an equal basis for
- 8 all full-time employees who elect to participate in the health benefit
- 9 plan.
- 10 (c) **An employer that pays or provides reimbursement under**
- 11 **subsection (a) is entitled to a credit in addition to the credit under**
- 12 **section 8 of this chapter. The amount of the credit for a taxable**
- 13 **year is the least of the following:**
- 14 (1) **Twenty-five percent (25%) of the amount paid or**
- 15 **reimbursed under subsection (a).**
- 16 (2) **Five thousand dollars (\$5,000).**
- 17 (3) **One hundred dollars (\$100) multiplied by the number of**



1 **employees for which the employer pays or provides**
 2 **reimbursement under subsection (a) during the taxable year.**
 3 SECTION 2. IC 6-3.1-31-10, AS ADDED BY P.L.218-2007,
 4 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 2010 (RETROACTIVE)]: Sec. 10. (a) If the ~~amount~~
 6 **credit amounts** determined under ~~section~~ **sections 8 and 9** of this
 7 chapter for a taxpayer in a taxable year ~~exceeds~~ **exceed** the taxpayer's
 8 state tax liability for that taxable year, the taxpayer may carry the
 9 excess over to the following taxable years. The amount of the credit
 10 carryover from a taxable year shall be reduced to the extent that the
 11 carryover is used by the taxpayer to obtain a credit under this chapter
 12 for any subsequent taxable year. A taxpayer is not entitled to a
 13 carryback.
 14 (b) A taxpayer is not entitled to a refund of any unused credit.
 15 SECTION 3. [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)]
 16 **(a) IC 6-3.1-31-9, as amended by this act, applies to taxable years**
 17 **beginning after December 31, 2009.**
 18 **(b) This SECTION expires January 1, 2012.**
 19 SECTION 4. **An emergency is declared for this act.**

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