

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1003 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 6-3-2-22 IS ADDED TO THE INDIANA CODE
4 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
5 **JANUARY 1, 2011 (RETROACTIVE)]**: **Sec. 22. (a) The following**
6 **definitions apply throughout this section:**
7 **(1) "Dependent child" means an individual who:**
8 **(A) is eligible to receive a free elementary or high school**
9 **education in an Indiana school corporation;**
10 **(B) qualifies as a dependent (as defined in Section 152 of**
11 **the Internal Revenue Code) of the taxpayer; and**
12 **(C) is the natural or adopted child or the taxpayer or, if**
13 **custody of the child has been awarded in a court**
14 **proceeding to someone other than the mother or father, the**
15 **court appointed guardian or custodian of the child.**
16 **If the parents of a child are divorced, the term refers to the**
17 **parent who is eligible to take the exemption for the child**
18 **under Section 151 of the Internal Revenue Code.**
19 **(2) "Education expenditure" refers to any of the following**
20 **expenditures for a private elementary or high school**
21 **education:**
22 **(A) Tuition and fees required for the enrollment or**
23 **attendance of the dependent child.**
24 **(B) Expenditures for computer software, textbooks,**
25 **workbooks, curricula, school supplies (other than personal**
26 **computers), and other written materials used primarily for**
27 **academic instruction or for academic tutoring, or both.**
28 **(C) Expenditures for transporting the dependent child to**
29 **and from the location where the dependent child receives**
30 **instruction, excluding transportation for extracurricular**

- 1 **activities.**
- 2 **(3) "Private elementary or high school education" means:**
- 3 **(A) home schooling; or**
- 4 **(B) attendance at a private school;**
- 5 **in Indiana that satisfies a child's obligation under IC 20-33-2**
- 6 **for compulsory attendance at a school. The term does not**
- 7 **include the delivery of instructional service in a home setting**
- 8 **to a dependent child who is enrolled in a school corporation**
- 9 **or a charter school.**
- 10 **(b) This section applies to taxable years beginning after**
- 11 **December 31, 2010.**
- 12 **(c) A taxpayer who makes an unreimbursed education**
- 13 **expenditure during the taxpayer's taxable year to provide a private**
- 14 **elementary or high school education for the taxpayer's dependent**
- 15 **child is entitled to a deduction against the taxpayer's adjusted**
- 16 **gross income in the taxable year.**
- 17 **(d) The amount of the deduction is the lesser of the following:**
- 18 **(1) The result of one thousand dollars (\$1,000) multiplied by**
- 19 **the number of the taxpayer's dependent children for whom**
- 20 **the taxpayer made education expenditures in the taxable year.**
- 21 **(2) The total amount of the taxpayer's education expenditures**
- 22 **in the taxable year for the taxpayer's dependent children.**
- 23 **A husband and wife are entitled to only one (1) deduction under**
- 24 **this section.**
- 25 **(e) To obtain the deduction, the taxpayer must provide the**
- 26 **information required by the department and complete any forms**
- 27 **prescribed by the department."**
- 28 Page 7, after line 27, begin a new paragraph and insert:
- 29 "SECTION 10. **An emergency is declared for this act.**".
- 30 Renumber all SECTIONS consecutively.
- (Reference is to EHB 1003 as printed April 15, 2011.)

Senator MILLER