

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WITHDRAWN	Noes _____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

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

MR. SPEAKER:

I move that House Bill 1001 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 6-8-13 IS ADDED TO THE INDIANA CODE AS  
4 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
5 1, 2012]:  
6           **Chapter 13. Voter Exemption from Taxation**  
7           **Sec. 1. This chapter applies to taxable years beginning after**  
8 **December 31, 2012.**  
9           **Sec. 2. As used in this chapter, "covered state taxes" refers to**  
10 **the following:**  
11           **(1) Adjusted gross income taxes imposed under IC 6-3.**  
12           **(2) Gross retail taxes payable under IC 6-2.5 by a voter to a**  
13 **retail merchant and use taxes payable under IC 6-2.5 directly**  
14 **to the department.**  
15           **(3) Inheritance taxes imposed under IC 6-4.1 on a transfer of**  
16 **property of a voter upon the death of the voter.**  
17           **Sec. 3. As used in this chapter, "department" refers to the**  
18 **department of state revenue.**  
19           **Sec. 4. As used in this chapter, "election" refers to an election**  
20 **under this chapter to opt out of paying covered taxes.**  
21           **Sec. 5. As used in this chapter, "voter" has the meaning set forth**  
22 **in IC 3-5-2-50.**  
23           **Sec. 6. A voter may elect to opt out of paying covered taxes that**

1 would otherwise be imposed on the voter in any calendar year that  
2 the voter:

- 3 (1) is displeased with the senator or representative in the  
4 general assembly who represents the voter; or  
5 (2) disagrees with the expenditure of the voter's state tax  
6 dollars.

7 Sec. 7. To be effective for a calendar year, the voter must file a  
8 notice of the election with the department not later than the due  
9 date for the taxpayer's final adjusted gross income tax return for  
10 the taxpayer's taxable year ending in that calendar year, as  
11 determined without adding any extension period granted for the  
12 return. The notice must be in the form and contain the information  
13 prescribed by the department.

14 Sec. 8. (a) A voter may file a written notice of the voter's intent  
15 to make an election for a calendar year with:

- 16 (1) the voter's employer; or  
17 (2) a retail merchant from whom the voter makes a  
18 purchase subject to tax under IC 6-2.5.

19 (b) Notwithstanding IC 6-3-4-8, if a voter notifies the voter's  
20 employer in the form prescribed by the department of the voter's  
21 intent to file an election for a calendar year, the employer may not  
22 withhold state adjusted gross income taxes under IC 6-3-4-8 from  
23 the wages of the voter after the date the employer receives the  
24 notice until the earlier of the date the voter rescinds the notice in  
25 the form prescribed by the department or the end of the calendar  
26 year. However, local income taxes imposed under IC 6-3.5 or  
27 another law must be withheld in accordance with applicable law.

28 (c) Notwithstanding IC 6-2.5, if a voter notifies a retail  
29 merchant in the form prescribed by the department of the voter's  
30 intent to file an election for a calendar year, the retail merchant  
31 may not collect gross retail taxes under IC 6-2.5 for a transaction  
32 with the voter after the date the retail merchant receives the notice  
33 until the earlier of the date the voter rescinds the notice in the form  
34 prescribed by the department or the end of the calendar year.  
35 However, taxes imposed under IC 6-9 must be collected in  
36 accordance with applicable law.

37 Sec. 9. If covered taxes are withheld or collected from the voter  
38 for a calendar year to which an election applies, the voter may seek  
39 a refund of the overpayments in the manner provided in IC 6-8.1-9.

40 Sec. 10. An election is effective for only one (1) calendar year.  
41 To renew an election for a subsequent calendar year, the voter  
42 must file a notice for that calendar year in the manner provided in  
43 section 7 of this chapter.

1       **Sec. 11. A voter who makes an election under this chapter**  
2       **remains eligible to receive all state benefits for which the voter**  
3       **otherwise qualifies and is entitled to receive."**

4       Renumber all SECTIONS consecutively.  
      (Reference is to HB 1001 as printed January 12, 2012.)

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Representative Battles