

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WITHDRAWN	Noes _____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

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

MR. SPEAKER:

I move that House Bill 1376 be amended to read as follows:

- 1 Page 4, between lines 6 and 7, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-3-3-13 IS ADDED TO THE INDIANA CODE
- 3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 2012]: **Sec. 13. (a) This section applies only to taxable years**
- 5 **beginning after December 31, 2012.**
- 6 **(b) The following definitions apply throughout this section:**
- 7 **(1) "Dependent child" has the meaning set forth in**
- 8 **IC 6-3-2-22(a)(1).**
- 9 **(2) "Private elementary or high school education program"**
- 10 **has the meaning set forth in IC 6-3-2-22(a)(3).**
- 11 **(c) Each taxable year, an individual is entitled to a credit against**
- 12 **the individual's adjusted gross income tax liability for expenditures**
- 13 **incurred during the taxable year for textbooks or workbooks, or**
- 14 **both, that are required for a course of instruction furnished:**
- 15 **(1) by an Indiana school corporation; or**
- 16 **(2) through a private elementary or high school education**
- 17 **program;**
- 18 **in which a dependent child of the individual is enrolled.**
- 19 **(d) The amount of the credit provided by this section may**
- 20 **include amounts expended for:**
- 21 **(1) textbook rentals; and**
- 22 **(2) state gross retail or use tax imposed on the rental or**
- 23 **purchase of textbooks or workbooks.**
- 24 **(e) For any specified taxable year, a taxpayer may not claim**

1     **both:**  
2         **(1) the deduction provided by IC 6-3-2-22; and**  
3         **(2) the credit provided by this section;**  
4     **on the taxpayer's annual return for the taxable year."**  
5         Renumber all SECTIONS consecutively.  
       (Reference is to HB 1376 as printed January 27, 2012.)

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Representative Goodin