

# HOUSE BILL No. 1442

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-6.

**Synopsis:** Renter's deduction. Increases the maximum renter's deduction for state income tax purposes from \$3,000 to \$6,000 for taxable years beginning after December 31, 2013.

**Effective:** July 1, 2013.

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January 23, 2013, read first time and referred to Committee on Ways and Means.

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First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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## HOUSE BILL No. 1442



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 6-3-2-6, AS AMENDED BY P.L.146-2008,
- 2 SECTION 318, IS AMENDED TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) Each taxable year, an
- 4 individual who rents a dwelling for use as the individual's principal
- 5 place of residence may deduct from the individual's adjusted gross
- 6 income (as defined in IC 6-3-1-3.5(a)), the lesser of:
- 7 (1) the amount of rent paid by the individual with respect to the
- 8 dwelling during the taxable year; or
- 9 (2) three thousand dollars (\$3,000), **for taxable years beginning**
- 10 **before January 1, 2014, or six thousand dollars (\$6,000), for**
- 11 **taxable years beginning after December 31, 2013.**
- 12 (b) Notwithstanding subsection (a), a husband and wife filing a joint
- 13 adjusted gross income tax return for a particular taxable year may not
- 14 claim a deduction under this section of more than:
- 15 (1) three thousand dollars (\$3,000), **for taxable years beginning**
- 16 **before January 1, 2014; or**
- 17 (2) **six thousand dollars (\$6,000), for taxable years beginning**



1           **after December 31, 2013.**

2           (c) The deduction provided by this section does not apply to an  
3 individual who rents a dwelling that is exempt from Indiana property  
4 tax.

5           (d) For purposes of this section, a "dwelling" includes a single  
6 family dwelling and a unit of a multi-family dwelling.

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