



January 23, 2019

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## SENATE BILL No. 180

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DIGEST OF SB 180 (Updated January 22, 2019 10:24 am - DI 133)

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

**Synopsis:** Disabled veteran renter's deduction. Provides an income tax deduction, in addition to the current renter's deduction, to a disabled veteran who rents a dwelling as a principal place of residence. Provides that the additional deduction is equal to the amount the individual is entitled to deduct under the current renter's deduction multiplied by the individual's service connected disability rating.

**Effective:** January 1, 2020.

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### Glick, Garten

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January 3, 2019, read first time and referred to Committee on Veterans Affairs and The Military.

January 22, 2019, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

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SB 180—LS 6274/DI 120





January 23, 2019

First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## SENATE BILL No. 180

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 JANUARY 1, 2020]: 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).  
10 **(b) For taxable years beginning after December 31, 2019, an**  
11 **individual who is a disabled veteran, as defined in subsection (e),**  
12 **is entitled to a deduction from the individual's adjusted gross**  
13 **income in addition to the deduction under subsection (a). The**  
14 **amount of the deduction under this subsection is equal to the**  
15 **product of:**  
16 **(1) the amount the individual is entitled to deduct under**  
17 **subsection (a) for the taxable year; multiplied by**

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1           **(2) the individual's service connected disability rating as**  
 2           **determined by the United States Department of Veterans**  
 3           **Affairs.**

4           **If a married couple files a joint return for the taxable year and**  
 5           **each spouse is a disabled veteran, in subdivision (2) the married**  
 6           **couple shall use the disability rating of the spouse that is greater**  
 7           **than or equal to the disability rating of the other spouse.**

8           ~~(b)~~ **(c)** Notwithstanding ~~subsection (a)~~, **subsections (a) and (b)**, a  
 9           **husband and wife married couple** filing a joint adjusted gross income  
 10           tax return for a particular taxable year may not claim a deduction:  
 11           **under this section**

12           **(1) of more than three thousand dollars (\$3,000) under**  
 13           **subsection (a); or**

14           **(2) of more than six thousand dollars (\$6,000) under the**  
 15           **combination of subsections (a) and (b).**

16           ~~(c)~~ **(d)** The deduction provided by this section does not apply to an  
 17           individual who rents a dwelling that is exempt from Indiana property  
 18           tax.

19           **(e) For purposes of this section, "disabled veteran" means an**  
 20           **individual who:**

21           **(1) served in the military or naval forces of the United States**  
 22           **during any of its wars;**

23           **(2) received an honorable discharge; and**

24           **(3) has a total service connected disability of ten percent**  
 25           **(10%) or more.**

26           ~~(d)~~ **(f)** For purposes of this section, a "dwelling" includes a single  
 27           family dwelling and unit of a multi-family dwelling.

28           **(g) An individual claiming a deduction under this section shall**  
 29           **submit to the department all information that the department**  
 30           **determines is necessary for the determination of the deduction**  
 31           **provided by this section.**



COMMITTEE REPORT

Madam President: The Senate Committee on Veterans Affairs and The Military, to which was referred Senate Bill No. 180, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 180 as introduced.)

TOMES, Chairperson

Committee Vote: Yeas 8, Nays 0

