

SENATE BILL No. 258

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-26.

Synopsis: Tax deduction for Ohio River bridge tolls. Provides an income tax deduction to qualified individuals who pay tolls to cross certain Ohio River bridges. Provides that a qualified individual is an individual who resides in Clark County or Floyd County and incurs at least \$100 in non-reimbursed toll expenses to cross the Ohio River bridges in Clark County or Floyd County. Provides that the amount of the tax deduction may not exceed the lesser of: (1) the amount of non-reimbursed tolls paid by the qualified individual during the taxable year; or (2) \$500.

Effective: January 1, 2016.

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January 7, 2015, read first time and referred to Committee on Tax & Fiscal Policy.



First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 258

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 6-3-2-26 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2016]: **Sec. 26. (a) As used in this section, "Ohio
4 River bridge" refers to a bridge that:**
5 **(1) crosses the Ohio River; and**
6 **(2) has its northern terminus located in either Clark County
7 or Floyd County.**
8 **(b) As used in this section, "qualified individual" means an
9 individual who is a resident of Indiana and satisfies both of the
10 following requirements:**
11 **(1) The individual resides in Clark County or Floyd County.**
12 **(2) The individual incurs at least one hundred dollars (\$100)
13 of non-reimbursed toll expenses for tolls used to cross an Ohio
14 River bridge during a particular taxable year.**
15 **(c) A qualified individual is entitled to deduct from the qualified
16 individual's adjusted gross income for a taxable year beginning**



1 after December 31, 2015, an amount equal to the lesser of:

2 (1) the amount of non-reimbursed tolls paid by the qualified
3 individual during the taxable year to cross an Ohio River
4 bridge; or

5 (2) five hundred dollars (\$500).

6 (d) To receive the deduction provided by this section, an
7 individual must claim the deduction on the individual's annual
8 state tax return in the manner prescribed by the department. The
9 individual shall submit to the department all information that the
10 department determines is necessary for the calculation of the
11 deduction provided by this section.

12 (e) Notwithstanding subsection (c), a married couple filing a
13 joint adjusted gross income tax return for a particular taxable year
14 may not claim a deduction under this section of more than five
15 hundred dollars (\$500).

