



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 91, between lines 42 and 43, begin a new paragraph and insert:
2 "SECTION 80. IC 6-3-3-14.5, AS ADDED BY P.L.213-2015,
3 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2026]: Sec. 14.5. (a) As used in this section, "classroom
5 supplies" means any items that qualify for the educator expense
6 deduction under Section 62(a)(2)(D) of the Internal Revenue Code. ~~(as~~
7 ~~effective December 31, 2013).~~
8 (b) Each taxable year, an individual employed as a teacher (as
9 defined in IC 20-18-2-22(a)) is entitled to a credit against the
10 individual's adjusted gross income tax liability for amounts expended
11 during the taxable year for classroom supplies. The amount of the
12 credit is the lesser of:
13 (1) one ~~hundred thousand~~ **thousand** dollars ~~(\$100); (\$1,000);~~ or
14 (2) the total amount expended for classroom supplies during a
15 taxable year.
16 (c) The credit provided by this section may not exceed the amount
17 of the individual's adjusted gross income tax liability for the taxable
18 year, reduced by the sum of all credits for the taxable year that are
19 applied before the application of the credit provided by this section.
20 The amount of any unused credit under this section for a taxable year
21 may not be carried forward to a succeeding taxable year, carried back
22 to a preceding taxable year, or refunded."

- 1 Renumber all SECTIONS consecutively.
(Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA