



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 66. IC 6-3-2-6, AS AMENDED BY P.L.146-2020,
3 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 6. (a) Each taxable year,
5 an individual who rents a dwelling for use as the individual's principal
6 place of residence may deduct from the individual's adjusted gross
7 income (as defined in IC 6-3-1-3.5(a)), the lesser of:
8 (1) the amount of rent paid by the individual with respect to the
9 dwelling during the taxable year; or
10 (2) ~~three four~~ thousand dollars (~~\$3,000~~); **(\$4,000)**.
11 (b) Notwithstanding subsection (a):
12 (1) a married couple filing a joint return for a particular taxable
13 year may not claim a deduction under this section of more than
14 ~~three four~~ thousand dollars (~~\$3,000~~); **(\$4,000)**; and
15 (2) a married individual filing a separate return for a particular
16 taxable year may not claim a deduction under this section of more
17 than ~~one two~~ thousand ~~five hundred~~ dollars (~~\$1,500~~); **(\$2,000)**.
18 (c) The deduction provided by this section does not apply to an
19 individual who rents a dwelling that is exempt from Indiana property
20 tax.
21 (d) For purposes of this section, a "dwelling" includes a single
22 family dwelling and unit of a multi-family dwelling."
23 Page 169, between lines 1 and 2, begin a new paragraph and insert:
24 "SECTION 220. [EFFECTIVE JANUARY 1, 2025
25 (RETROACTIVE)] (a) **IC 6-3-2-6, as amended by this act, applies**

- 1 **to taxable years occurring after December 31, 2024.**
- 2 **(b) This SECTION expires December 31, 2026."**
- 3 Renumber all SECTIONS consecutively.
(Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA