SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1002 be amended to read as follows:

Page 5, between lines 35 and 36, begin a new paragraph and insert:
"SECTION 10. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 11. (a) This section applies only to taxable years beginning after December 31, 2017.
(b) As used in this section, "taxpayer" means an individual or a married couple.
(c) Each taxable year, an individual or married couple is entitled to a credit against the taxpayer's adjusted gross income tax liability imposed by IC 6-3-1 through IC 6-3-7 for the taxable year in an amount equal to the lesser of:
(1) the amount of the unreimbursed tolls paid by the taxpayer during the taxable year to operate a vehicle for a nonbusiness purpose on tolled public highways and bridges in Indiana; or
(2) either:
(A) three hundred dollars ($300), for an individual who files a single return for the taxable year; or
(B) six hundred dollars ($600), for a married couple who files a joint return for the taxable year.
(d) If the credit provided by this section exceeds the amount of the taxpayer's adjusted gross income tax liability imposed by IC 6-3-1 through IC 6-3-7 for the taxable year, reduced by the sum of all credits (as determined without regard to this section) allowed against the taxpayer's adjusted gross income tax liability for the taxable year, the excess amount of the credit may not:
(1) be refunded to the taxpayer; or
(2) carried forward to a future taxable year.
(e) A taxpayer may not claim both:
(1) the credit provided by this section; and
(2) another tax credit, deduction, or other tax benefit;
for the same toll paid by the taxpayer.
(f) To receive the credit provided by this section, a taxpayer
must claim the credit on the taxpayer's annual adjusted gross
income tax return in the manner prescribed by the department. A
taxpayer who claims the credit provided by this section must
submit to the department all information that the department
determines is necessary for the calculation of the credit provided
by this section."
Renumber all SECTIONS consecutively.
(Reference is to EHB 1002 as printed March 31, 2017.)

Senator RUCKELSHAUS