

HOUSE BILL No. 1326

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.1-36.

Synopsis: Income tax credit for firearms instruction. Provides a state income tax credit to taxpayers (individuals filing single tax returns or married couples filing joint tax returns) who incur expenses in receiving qualified firearms instruction. Provides that the credit is equal to the amount of the incurred expenses. Provides that the maximum amount allowed as a credit is \$100 for individuals filing single returns or \$200 for married couples filing joint returns. Provides that a tax credit may not exceed the taxpayer's state income tax liability. Provides that a taxpayer is not entitled to a carryover, carryback, or refund of any unused tax credit.

Effective: July 1, 2017.

Forestal

January 12, 2017, read first time and referred to Committee on Public Policy.



First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1326

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 6-3.1-36 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]:
4 **Chapter 36. Income Tax Credit for Qualified Firearms**
5 **Instruction**
6 **Sec. 1. This chapter applies to taxable years beginning after**
7 **December 31, 2017.**
8 **Sec. 2. As used in this chapter, "qualified expenses" means**
9 **tuition or any other fee paid by a taxpayer to receive qualified**
10 **firearms instruction.**
11 **Sec. 3. As used in this chapter, "qualified firearms instruction"**
12 **means a firearms safety course taught by an instructor certified to**
13 **teach firearms safety by the National Rifle Association.**
14 **Sec. 4. As used in this chapter, "state income tax liability"**
15 **means a taxpayer's adjusted gross income tax liability under**
16 **IC 6-3.**
17 **Sec. 5. As used in this chapter, "taxpayer" means:**



1 (1) an individual filing a single return; or
2 (2) a married couple filing a joint return.
3 **Sec. 6. (a) Subject to subsections (b) and (c), a taxpayer is**
4 **entitled to a credit against the taxpayer's state income tax liability**
5 **in a taxable year equal to the total amount of qualified expenses**
6 **incurred by the taxpayer in that taxable year.**
7 **(b) The maximum amount allowed as a credit under this section**
8 **is:**
9 (1) one hundred dollars (\$100) in the case of an individual
10 filing a single return; or
11 (2) two hundred dollars (\$200) in the case of a married couple
12 filing a joint return.
13 **(c) A credit awarded under this chapter may not exceed the**
14 **taxpayer's state income tax liability.**
15 **Sec. 7. To obtain a credit under this chapter, a taxpayer must**
16 **claim the credit in the manner prescribed by the department. The**
17 **taxpayer shall submit to the department proof of the qualified**
18 **expenses and all information that the department determines is**
19 **necessary for the calculation of the credit provided by this chapter.**
20 **Sec. 8. A taxpayer is not entitled to any carryover, carryback,**
21 **or refund of any unused credit.**

